LOCAL GOVERNMENT
Finance
IN ONTARIO

1984

Ontario

Ministry of
Municipal Affairs

Bernard Grandmaître, Minister
Glenn R. Thompson, Deputy Minister

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MINISTER'S MESSAGE:

It is with pleasure that I present the 1984 edition of *Local Government Finance in Ontario*.

This annual publication is part of the ongoing effort to present an effective and informative report on the financial affairs of municipal governments to the Legislature, local elected representatives, appointed local officials and the general public. There have been a number of changes incorporated into this year's edition. First, the names used to identify four of the six sectors have been changed to provide a clearer description of each sector's contents. In addition, the text has been written in a more narrative style to make for easier reading. More analysis has also been provided as to the cause of some of the more substantive numerical results to assist the reader.

I present this report in compliance with Section 84 of the Municipal Act. Financial data for individual municipalities or groups of municipalities are available from the Ministry on request.

Bernard Grandmaitre
Minister
Ministry of Municipal Affairs

January 2, 1986

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PREFACE

Data Sources

This publication is based primarily on the Financial Information Returns (FIRs) submitted annually to the Ministry of Municipal Affairs by all Ontario municipalities. As such, its preparation can not start until most of the FIRs have been received and processed by the Ministry. Although the statutory deadline for submitting the FIRs is April 30, a significant number were filed late. As of the beginning of September, approximately 20 per cent remained to be processed. As of the end of October, seven municipalities had yet to submit their 1984 returns and consequently estimates were used for the City of Kitchener, the Villages of Merrickville and Glencoe, and the Townships of Ennismore, Jocelyn, Innisfil and Hilliard. The data for the 175 school boards, which operate schools in Ontario, were drawn from their annual Financial Statements submitted to the Ministry of Education.

The presentation of the data reflects the fund basis on which municipalities are required to report their financial affairs. The three principal funds are the revenue fund, the capital fund and the reserve funds. The first reports not only such ordinary operating expenditures as salaries, services and supplies, but also such items as debt charges, transfers to the capital fund and transfers to reserves and reserve funds. The second is used to account for expenditures that create or extend the useful life of municipal plant and equipment. The third fund is used to account for money put aside by a municipality for application on designated projects at a later date.

Consolidated figures are calculated by adding the operations of the revenue and capital funds and subtracting inter-fund transfers. Inter-municipal and inter-school board transfers are also netted out.

The functional categories under which municipal services are analyzed and reported in the text and appendices, reflect the standard reporting requirements of the FIR. Appendix E defines each category and the services or expenditures they include.

In their returns, municipalities are required to consolidate the transactions of most municipal boards, commissions and agencies (such as library and health boards as well as transit commissions), of which there are approximately 2,000 in Ontario. Exceptions to this rule include hydro systems, gas and telephone utilities, hospitals, conservation authorities, children's aid societies and housing authorities. Only the municipal contributions to these entities appear in the FIR. For purposes of this publication, however, the figures for conservation authorities and children's aid societies have been adjusted to include provincial contributions.

The 1983 data appearing in this year's edition have been updated to include FIRs received subsequent to the publication of the 1983 edition.

Local Government Structure

A general understanding of the structure of Ontario local governments is useful for interpreting the information contained in this publication. At the end of 1984, there were 838 municipalities in the Province. Of these, 799 were "lower-tier" or "local" municipalities (cities, towns, separated towns, villages, townships and improvement districts), and 39 were "upper-tier" municipalities (counties and regional governments). In 1984, one municipal status change occurred. The Town of Stoney Creek in the Region of Hamilton-Wentworth became a city.

Where the county system is in effect, lower-tier municipalities have the responsibility for most of the services provided to their residents. Generally speaking, the main services provided by the county governments are county roads, homes for the aged and welfare administration. The cities and separated towns in a county are separate from the county for municipal purposes and provide all services to their residents. Examples include the City of London, the City of Windsor, the City of Kingston and the Separated Town of Smith Falls.

Distribution of Municipalities
by Type, 1984

Table 0-1

	Metro Toronto	Regions	County Cities	District Cities	Counties	Districts	Total
	#	#	#	#	#	#	#
Upper-Tier							
Counties	–	–	–	–	26	–	26
Regions	1	12	–	–	–	–	13
Subtotal	1	12	–	–	26	–	39
Lower-Tier							
Cities	5	22	18	4	–	–	49
Towns	–	36	–	–	68	36	140
Separated Towns	–	–	–	–	4	–	4
Villages	–	1	–	–	110	8	119
Townships	1	28	–	–	327	123	479
Dev. Area Board	–	–	–	–	–	1	1
Imp. Districts	–	–	–	–	–	7	7
Subtotal	6	87	18	4	509	175	799
TOTAL	7	99	18	4	535	175	838

Notes: The Borough of East York in Metro Toronto has the legal status of a township municipality.
The restructured County of Oxford is grouped with the regions for analytical purposes.

Two-thirds of Ontario's population reside in areas with a regional form of government. This includes the ten regional municipalities established over the period 1969-74 as well as the Municipality of Metropolitan Toronto (1954), the District Municipality of Muskoka (1972) and the restructured County of Oxford (1975). The upper-tier in a region has more service responsibilities than in a county structure. While there are variations among regions, regional services generally include arterial roads, transit, policing, sewer and water systems, planning and development on a region-wide basis, capital borrowing, and health and social services. All the lower-tier municipalities are part of the region and generally are responsible for local roads, fire protection, recreation and local planning needs.

Communities in northern Ontario are widely dispersed and consequently, most of the north, geographically speaking, is not organized for municipal purposes. There are no county governments and only one regional government (Sudbury), although, there are several urban centres of significant size. The ten territorial districts into which the north has been divided exist for judicial and administrative purposes only. The operations of local service boards which provide minimal services to people living in districts, but outside those areas with municipal organization, have not been included in the publication.

For analytical purposes, Ontario's municipalities have been grouped into six types, or sectors. Although the composition of the groupings remains the same as in previous years, some of the sector names have been changed. The six sectors are:

- Metro Toronto — the Municipality of Metropolitan Toronto and its lower-tier municipalities;

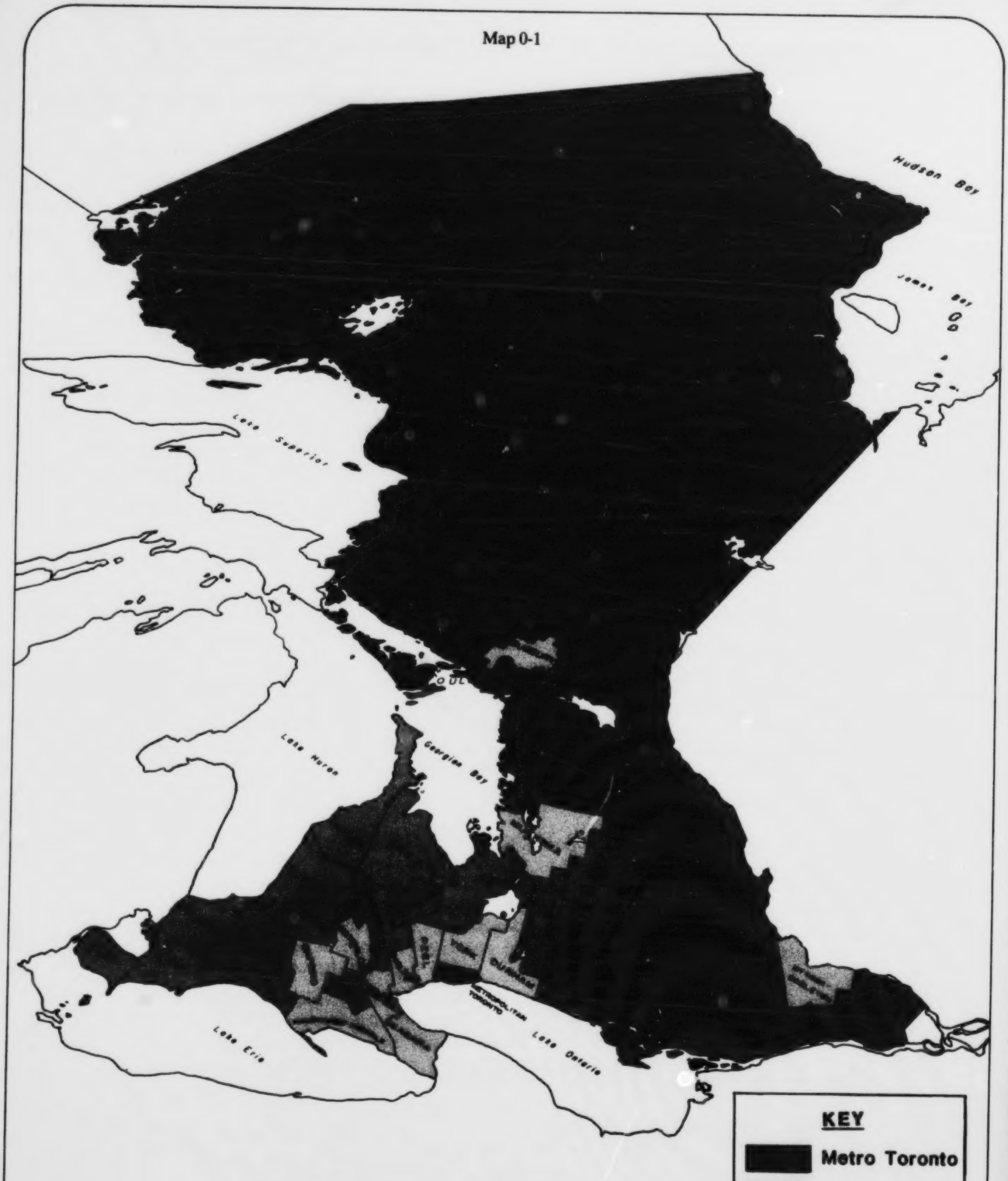
- Regions — regional governments, Muskoka and Oxford, and all the lower-tier municipalities in these areas;
- County Cities (formerly Cities South in previous editions of *Local Government Finance in Ontario*) — cities located in counties;
- District Cities (formerly Cities North) — cities located in northern Ontario but outside the Region of Sudbury;
- Counties (formerly Rural South) — county governments, towns, separated towns, villages and townships in counties; and
- Districts (formerly Rural North) — towns, villages, townships and improvement districts located in northern Ontario including the Moosonee Development Area Board, but excluding the Region of Sudbury.

These areas are illustrated on the accompanying maps.

Further Information

Questions regarding the contents of this publication should be directed to the Municipal Finance Branch, Ministry of Municipal Affairs, 13th Floor, 777 Bay Street, Toronto, Ontario, M5G 2E5, (416) 585-6312. Requests for data relating to individual municipalities may be directed to the Municipal Management Policy Branch, (11th Floor, (416) 585-7223) at the same address.

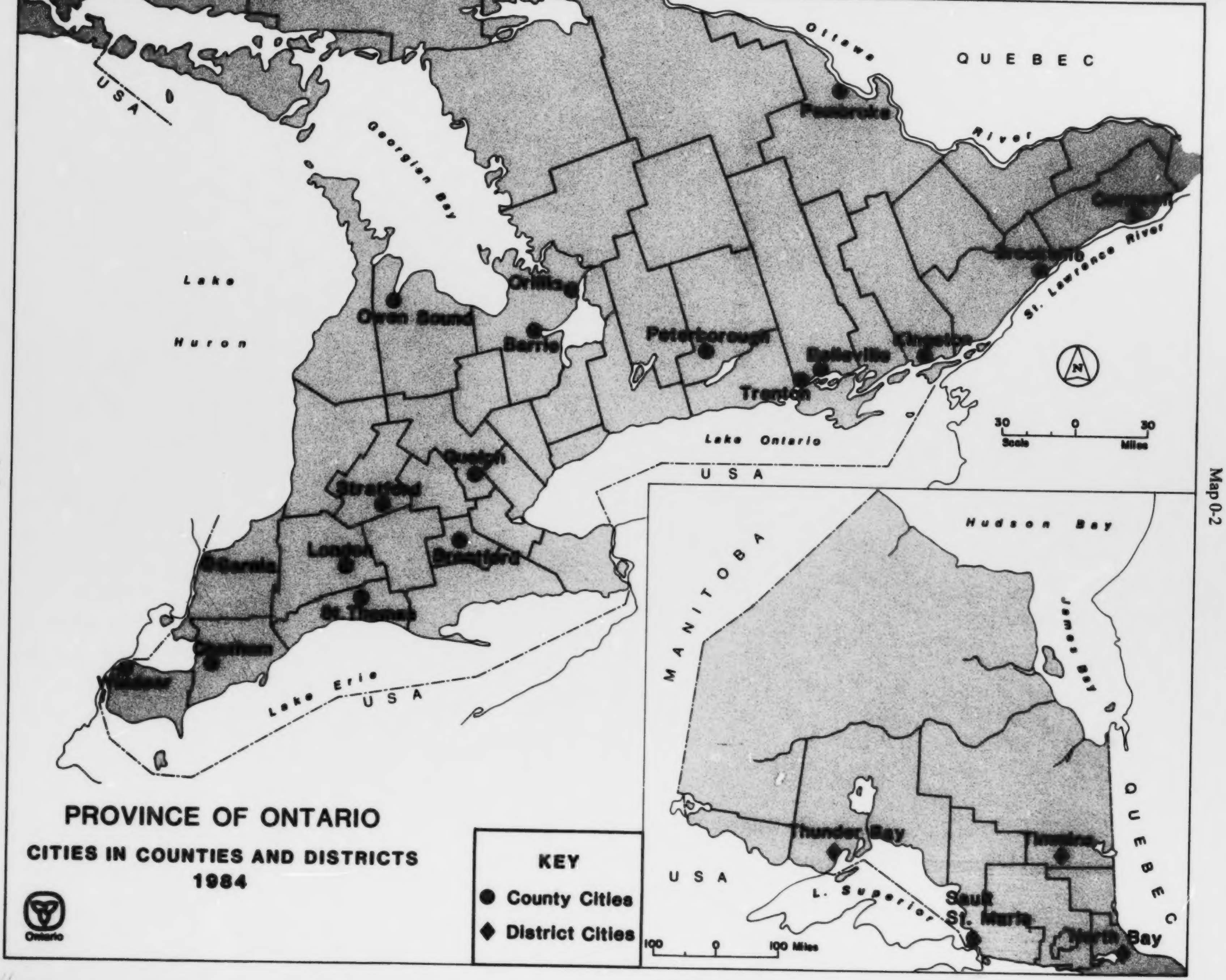
Map 0-1


Hudson Bay
James Bay
Lake Superior
Lake Huron
Georgian Bay
Durham
Metropolitan Toronto
Lake Erie
Lake Ontario
KEY
Metro Toronto
Regions
Counties
Districts

PROVINCE OF ONTARIO

REGIONS, COUNTIES AND DISTRICTS 1984

Map 0-2


QUEBEC
Ottawa River
St. Lawrence River
Pembroke
Cornwall
Brockville
Kingston
Belleville
Trenton
Peterborough
Orillia
Barrie
Owen Sound
Guelph
Stratford
London
Brantford
St. Thomas
Sarnia
Chatham
Windsor
Georgian Bay
Lake Huron
Lake Ontario
Lake Erie
USA
USA
USA
30 0 30
Scale Miles
N
Hudson Bay
James Bay
MANITOBA
QUEBEC
USA
L. Superior
Thunder Bay
Timmins
Sault St. Marie
North Bay
100 0 100 Miles
KEY
● County Cities
◆ District Cities
Ontario

PROVINCE OF ONTARIO

CITIES IN COUNTIES AND DISTRICTS
1984

1984 FINANCIAL PERFORMANCE

Chapter 1

TOTAL LOCAL GOVERNMENT PERFORMANCE

This chapter highlights the most relevant aspects of the 1984 financial performance of Ontario's municipalities and school boards in the context of the provincial economy. Estimates of the 1985 performance have also been included.

Socio-Economic Indicators

The improvements in the Ontario economy which began early in 1983 continued into 1984. Growth in the Gross Provincial Product, the value of all goods and services produced in Ontario, was slightly slower in nominal terms than in 1983, but when inflation is taken into account the real growth rate was actually higher. Inflation, as measured by the Consumer Price Index, continued the decline which commenced in 1982. The rate of unemployment also fell 1.3 percentage points to 9.1 per cent. The increase in the average prime interest rate was moderate and did not affect the economic recovery.

One area benefitting from a stronger economy was property assessment, the basis on which local governments levy property taxes. The "1970 value" line in Table 1-1 reflects total local assessment for all municipalities, equalized with their respective composite equalization factors for the 1970 base year. Year to year changes in these figures reflect new construction, building additions and renovations and, therefore, represent real growth in local assessment. The increase of 2.3 per cent, in 1984, maintained the historical ratio of roughly one and a half times that of new household formation. The rate of increase was higher this year when compared to 1983, indicating that the improved economic atmosphere did stimulate increased building activity. The "current value" assessment shown in the table reflects the market value equivalent of the local assessment figures and therefore includes changes in prices as well as new construction. In 1984, "current value" assessment rose 6.3 per cent province-wide.

Socio-Economic Statistics

Table 1-1

	1983	1984	1984/83	1983/82	1982/77 Annual
			%	%	%
Population (000)	8,601	8,700	1.1	1.8	0.7
Households (000)	3,329	3,376	1.4	1.3	2.1
Property Assessment ($M)					
(1970 Value)	99,900	106,194	2.3	2.0	3.1
(Current Value)	268,867	285,714	6.3	12.7	n/a
Average Income/Household ($)	37,800	40,000	5.8	5.6	11.1
Gross Provincial Product ($M)					
in Constant 1971 Dollars	51,020	54,341	6.5	5.3	0.4
at Market Prices	148,008	162,098	9.5	10.8	11.3
Consumer Price Index (1981 = 100)	117.2	122.3	4.4	5.8	10.3
Ontario Unemployment Rate (%)	10.4	9.1	(12.5)	6.1	7.4
Average Prime Interest Rate (%)	11.2	12.1	8.0	(29.1)	15.0

Notes: The 1983 and 1984 population figures are estimates based on enumeration reports prepared in 1982. Enumeration reports are prepared only in municipal election years which are three years apart.

Household figures are from the assessment reports prepared prior to the beginning of each year.

Income figures are estimated from Revenue Canada data.

n/a denotes "not available".

It should be pointed out that the assessment figures are derived from the assessment reports prepared each fall for municipal use in the following year. As such, the reported increases actually reflect building activity in 1983.

Ontario's growth rate in population for the year was 1.1 per cent, slightly lower than in 1983. For the third year in a row, the rate of increase for household formation (1.4 per cent), was greater than the preceeding year though it was still lower than the historical rate of 2.1 per cent. With the exception of 1983, household formation has consistently outpaced population growth. The result has produced a gradual decline over time in the number of people per household.

Expenditures

Overall, local government expenditure growth was moderate in 1984, largely as a result of restraint measures undertaken locally and at the provincial level. Total spending by municipalities, their local boards, agencies, and school boards increased 6.8 per cent to $15.6 billion. This year's increase was two full percentage points below 1983's and represents the smallest expenditure increase since the mid 1970's. Of all local government spending, municipalities and their agencies accounted for 57.6 per cent, with school boards responsible for the rest. Municipal spending equalled $9.0 billion in 1984, increasing more than the inflation rate by 2.8 percentage points.

In contrast to an increase of 7.3 per cent in operating costs, capital spending increased only 2.8 per cent. Although both growth rates were down from the previous year, the capital fund increase was about one-third that of 1983 and well below historical levels. One reason was that many projects were carried out during 1982 and 1983 under accelerated capital spending programs. The 1984 figures reflected the anticipated lull in the aftermath of such an acceleration.

Local Government Expenditures — Table 1-2

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
Revenue Fund	6,860	7,397	7.8	8.7	11.9
Capital Fund	1,505	1,572	4.4	8.7	5.1
Subtotal	8,365	8,969	7.2	8.7	10.3
School Boards					
Revenue Fund	5,949	6,349	6.7	9.2	9.8
Capital Fund	271	258	(4.8)	16.3	14.3
Subtotal	6,220	6,607	6.2	9.5	10.0
Total Local Government					
Revenue Fund	12,809	13,746	7.3	8.7	11.0
Capital Fund	1,781	1,830	2.8	10.0	5.8
Total	14,590	15,576	6.8	8.8	10.2
Total Expenditure Per Household ($)	4,383	4,614	5.3	7.6	9.7

Note: Municipal Revenue Fund figures exclude transfers to the Capital Fund.

The rate of increase in school board expenditures (6.2 per cent) was lower than that experienced by municipalites (7.8 per cent) largely because, for most boards, the Inflation Restraint Program came into effect in September 1983 and continued into 1984. For municipal governments, the impact of this program began to be felt almost a year earlier, in the fall of 1982.

Revenues

Local government 1984 revenue performance, although more varied than that of the expenditure side, revealed further evidence of restraint. School board revenues increased very modestly (5.7 per cent) — almost 3.5 percentage points lower than the year before and only 1.3 percentage points above the rate of inflation. Municipalities, on the other hand, generally experienced higher rates of revenue growth, even though the 1984 increase of 7.7 per cent was considerably lower than the historical annual average of 10.2 per cent. Lower growth in Ontario grants for both municipal (4.8 per cent) and school (4.0 per cent) purposes contributed toward these results.

Provincial grants to municipalities and school boards totalled $6.0 billion for an overall increase of 4.4 per cent. The municipal share of this amount was $2.9 billion or 48.2 per cent. As a percentage of total municipal revenues, provincial grants declined slightly to 32.0 per cent from 32.9 per cent in 1983. A similar decline also occurred in the case of school boards, where the ratio dropped to 47.2 per cent from 48.5 per cent in 1983.

Local Government Revenues

Table 1-3

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
Taxation	3,011	3,298	9.5	9.1	10.7
Ontario Grants	2,778	2,912	4.8	10.1	10.7
User Fees	1,261	1,370	8.7	11.2	12.1
Other Revenue	1,113	1,255	12.8	3.7	12.8
Long-Term Borrowing	289	267	(7.6)	(27.7)	3.3
Subtotal	8,452	9,102	7.7	7.1	10.2
School Boards					
Taxation	2,967	3,243	9.3	11.5	11.8
Ontario Grants	3,014	3,134	4.0	7.2	10.0
Other Revenue	179	166	(7.3)	14.7	17.0
Long-Term Borrowing	17	23	35.3	(26.1)	13.9
Subtotal	6,177	6,566	5.7	9.3	9.9
Total Local Government					
Taxation	5,978	6,541	9.4	10.3	11.2
Ontario Grants	5,792	6,046	4.4	8.0	8.4
User Fees	1,261	1,370	8.7	8.2	19.8
Other Revenue	1,292	1,421	10.0	5.0	14.0
Long-Term Borrowing	306	290	(5.2)	(27.7)	2.6
Total	14,629	15,668	7.1	7.1	10.1
Total Revenue per Household ($)	4,394	4,641	5.6	6.2	9.1

Property taxation, which remained the largest source of revenue for all local governments, increased 9.4 per cent to $6.5 billion. School boards reported a slightly lower rate of increase than municipalities. Both increases were below historical trends.

Despite the overall moderating trend, municipal user fees and other revenue continued to grow steadily at 8.7 and 12.8 per cent, respectively, increasing their share of total revenue from 23.0 per cent in 1977 to 25.0 per cent in 1984. The increasing importance of these revenue sources indicates an active attempt by municipalities to lessen their historical dependence on property taxation.

Municipalities continued to rely less and less on borrowing as a means of financing capital expenditures even though expenditures on capital projects have risen in recent years. New borrowing was reduced to $267 million in 1984, down 7.6 per cent from 1983 when the decrease was even larger, 27.1 per cent.

About 17 per cent of municipal capital expnditures were financed from long-term borrowing in 1984, compared to about 20 per cent in 1981 and 33 per cent in 1977. This trend toward the pay-as-you-go approach to capital financing can be attributed, in part, to interest rate instability since the early 1980's. This trend has accelerated since the recession of 1981-82 when interest rates reached the 20 per cent level.

Property Tax Levels and Mill Rate Changes

Residential property tax levels across Ontario averaged $1,036 per household, in 1984, divided almost equally between municipal purposes ($524 per household) and school purposes ($512 per household). This year's increase in residential property taxes equalled 7.9 per cent —

Average Residential Property Taxation per Household and Mill Rate Changes

Table 1-4

	1983	1984	1984/83	1983/82	1982/77 Annual
	$	$	%	%	%
Average Residential Property Taxation Per Household					
Municipal Taxes and Charges	485	524	8.1	7.5	8.1
School Taxes	475	512	7.8	10.0	8.9
Gross Property Taxes	960	1,036	7.9	9.7	8.4
Less: Tax Offsets	152	156	2.6	1.3	5.7
Net Property Taxes	808	880	8.9	10.2	9.2
Share of Household Income (%)					
Gross Taxes	2.5	2.6	n/a	n/a	n/a
Net Taxes	2.1	2.2	n/a	n/a	n/a
Residential Mill Rate Changes					
Municipal	n/a	n/a	6.8	6.2	7.4
School	n/a	n/a	6.9	9.0	8.3
Total	n/a	n/a	6.9	7.6	7.9

Notes: "Household" refers to all dwelling units other than farm and seasonal dwellings. Prior to the 1982 edition, "household" comprised single-family dwelling units only.

"n/a" denotes "not appropriate".

almost two full percentage points lower than in 1983. Local governments' attempts to keep property tax increases in line with the rate of inflation led to moderate increases in mill rates (6.9 per cent). Both municipalities and school boards recorded similar increases in mill rates although in the case of school boards, the increase was down 2.1 percentage points, as opposed to a slight increase for municipalities.

Property tax offsets from such programs as the Ontario Tax Credit and the Ontario Tax Grant amounted to $156 per household, and represented 15.1 per cent of the average residential tax bill. As a result, the proportion of household income being spent on property taxation was 2.6 per cent in gross terms and 2.2 per cent in net terms. Both ratios were up marginally from 1983.

Long-Term Debt

The decrease of 3.9 per cent in local government debt outstanding at the end of 1984 (to $3.8 billion), was largely due to a significant reduction in school board debt, (8.8 per cent). Declining enrollment of the past several years and additional up-front grants for capital expenditures has played an important role in this decrease experienced by school boards. Even though outstanding debt is declining, debt charges increased 3.2 per cent — largely as a result of shorter amortization periods and the fact that maturing low interest based debt is being replaced by higher interest based debt.

Year-End Position

Local governments in Ontario ended 1984 with generally improved year-end balances. The surplus balances for both the revenue fund and reserves and reserve funds were increased by 8.6 and 9.7 per cent, respectively. The capital fund outstanding balance was reduced 71.0 per cent and tax arrears declined by almost 5 per cent.

This year, for the first time since the mid seventies, the municipal capital fund year-end balance changed from a deficit to a surplus. Municipalities began the year with $17 million in unfinanced capital projects but ended it with $9 million in unapplied receipts. More emphasis on pay-as-you-go financing, declining interest rates and the continued effects of restraint are largely responsible for the change.

Municipal reserves and reserve funds grew 10.8 per cent, slightly higher than in 1983. The year-end balances for municipalities and school boards stood at $1.7 billion and $235 million, respectively.

Tax collections continued to improve in 1984 as both personal incomes and business profits strengthened. Tax arrears were reduced from $406 million in 1983 to $387 million in 1984, representing a 4.6 per cent decrease in the balance of outstanding tax payments. The most important decline in arrears was in respect of the amounts due on taxes levied in the current year, which fell by 4.2 per cent in 1984 and 3.7 per cent in 1983. This contrasts favourably with the 12.8 per cent increase recorded during the height of the recession in 1982.

Estimated 1985 Performance

Based on preliminary data, the moderating trend in municipal financial performance, which commenced in 1983, has continued into 1985. The continuation of local restraint programs, slower growth in provincial transfer payments, and lower inflation rates remain the major contributing forces.

Long-Term Borrowing, Net Debt Outstanding and Debt Charges

Table 1-5

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Long-Term Borrowing					
Municipalities	289	267	(7.6)	(27.7)	3.3
School Boards	17	23	35.3	(26.1)	13.9
Total	306	290	(5.2)	28.1	2.6
Net Debt Outstanding At Year-End					
Municipalities	2,911	2,849	(2.1)	0.8	1.3
School Boards	1,030	939	(8.8)	(8.4)	(4.7)
Total	3,941	3,788	(3.9)	(2.0)	(0.1)
Annual Debt Charges					
Municipalities	559	586	4.8	10.6	6.0
School Boards	204	201	(1.5)	(1.4)	(0.5)
Total	763	787	3.2	7.2	4.0

Year-End Balances

Table 1-6

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Revenue Fund					
Municipalities	242	277	14.5	8.4	10.8
School Boards	48	38	(20.8)	2.1	9.6
Total	290	315	8.6	7.0	7.4
Capital Fund					
Municipalities	(17)	9	152.9	10.5	(2.8)
School Boards	(14)	(18)	22.2	50.0	18.1
Total	(31)	(9)	71.0	19.2	3.3
Reserves and Reserve Funds					
Municipalities	1,534	1,699	10.8	10.3	14.6
School Boards	227	235	3.5	9.7	15.9
Total	1,761	1,934	9.7	10.0	14.8
Taxes Uncollected At Year-End					
Current	262	251	(4.2)	(3.7)	9.8
Previous Year	78	71	(9.0)	4.0	15.2
Prior Years	33	33	0.0	11.6	16.2
Penalties & Interest	33	32	(3.0)	(8.5)	23.9
Total	406	387	(4.6)	(1.6)	11.9

Estimated 1985 Local Government Expenditures — Table 1-7

	1984	1985 Estimate	1985/84	1984/83
	$ Million	$ Million	%	%
Municipalities				
Revenue Fund	7,397	7,915	7.0	7.8
Capital Fund	1,572	1,635	4.0	4.4
Subtotal	8,969	9,550	6.5	7.2
School Boards				
Revenue Fund	6,349	6,781	6.8	6.7
Capital Fund	258	271	5.0	(4.8)
Subtotal	6,607	7,052	6.7	6.2
Total Local Government				
Revenue Fund	13,746	14,696	6.9	7.3
Capital Fund	1,830	1,906	4.2	2.8
Total	15,576	16,602	6.6	6.8
Total Expenditure Per Household ($)	4,614	4,850	5.1	5.3

Note: Municipal Revenue Fund figures exclude transfers to the Capital Fund.

Estimated 1985 Local Government Revenues — Table 1-8

	1984	1985 Estimate	1985/84	1984/83
	$ Million	$ Million	%	%
Municipalities				
Taxation	3,298	3,509	6.4	9.5
Ontario Grants	2,912	3,026	3.9	4.8
User Fees	1,370	1,463	6.8	8.7
Other Revenue	1,255	1,344	7.1	12.8
Long-Term Borrowing	267	285	6.8	(7.6)
Subtotal	9,102	9,627	5.8	7.7
School Boards				
Taxation	3,243	3,535	9.0	9.3
Ontario Grants	3,134	3,275	4.5	4.0
Other Revenue	166	170	2.4	(7.3)
Long-Term Borrowing	23	23	0.0	35.3
Subtotal	6,566	7,003	6.7	5.7
Total Local Government				
Taxation	6,541	7,044	7.7	9.4
Ontario Grants	6,046	6,301	4.2	4.4
User Fees	1,370	1,463	6.8	8.7
Other Revenue	1,421	1,514	6.5	10.0
Long-Term Borrowing	290	308	6.2	(5.2)
Total	15,668	16,630	6.1	7.1
Total Revenue per Household ($)	4,641	4,858	4.7	5.6

Total local government spending continued to grow moderately, mainly because salary and wage contracts were settled at slightly less than the inflation rate. Salaries and wages account for one-half of municipal operating expenditures and about three-quarters of school board operating expenditures. Total operating expenditures should increase 6.9 per cent, while total capital expenditures should increase by 4.2 per cent.

Local government revenue performance continued the patterns established in 1983. Total taxation should increase at 6.4 per cent for municipalities and 9.0 per cent for school boards. Both these increases are below the previous year's growth rates. Ontario grants maintained the recent trend of increasing at or around the rate of inflation — 3.9 per cent for municipalities and 4.5 per cent for school boards. Other revenue sources that are under direct control of municipalities, grew significantly (7.1 per cent), as municipalities attempt to lessen the pressure on the property tax.

The most noticeable improvement occurred in mill rates which increased an average of 5.7 per cent compared to 6.9 per cent in 1984. The municipal component of mill rates grew less than that for school boards.

Estimated average residential property taxes per household rose from $1,036 in 1984 to $1,110 in 1985. Provincial property tax offsets should amount to $160 per household and reduce the burden of property taxes to $950 per household. Gross and net taxes, expressed as a share of household income, remained about the same as in 1984, 2.6 and 2.2 per cent, respectively.

These estimates for 1985 will be confirmed in the 1985 edition of this publication.

Estimated 1985 Average Residential Property Taxation per Household and Mill Rate Changes

Table 1-9

	1984	1985 Estimate	1985/84	1984/83
	$	$	%	%
Average Residential Property Taxation Per Household				
Municipal Taxes & Charges	524	555	5.9	8.1
School Taxes	512	555	8.4	7.8
Gross Property Taxes	1,036	1,110	7.1	7.9
Tax Offsets	156	160	2.6	2.6
Net Property Taxes	880	950	8.0	8.9
Share of Household Income (%)				
Gross Taxes	2.6	2.6	n/a	n/a
Net Taxes	2.2	2.2	n/a	n/a
Residential Mill Rate Changes				
Municipal	n/a	n/a	4.4	6.8
School	n/a	n/a	7.0	6.9
Total	n/a	n/a	5.7	6.9

Notes: "Household" refers to all dwelling units other than farm and seasonal dwellings. Prior to the 1982 edition, "household" comprised single-family dwelling units only.

"n/a" denotes "not appropriate".

Chapter 2

MUNICIPAL REVENUE FUND OPERATIONS

The municipal revenue fund reports current revenues and expenditures — those day-to-day operating transactions required to run municipalities.

Expenditures by Function

Municipal operating expenditures totalled $7.7 billion, an increase of 7.8 per cent or $561 million over 1983. For the second consecutive year, the increase has been moderate in response to easing inflationary pressures and local restraint measures. In 1982, the growth rate was nearly double, at 14.6 per cent.

Expenditure increases varied widely across the Province. Metro Toronto and the Regions reported the largest increases at 8.6 per cent, roughly double that of municipalities located within counties, where the lowest increment was recorded. On a per household basis, municipal operating expenditures increased $136 or 6.3 per cent, compared to 7.2 per cent in 1983. Using this measure, the increases among the sectors were also quite different, ranging from a low of 3.2 per cent in the Districts to a high of 7.7 per cent in Metro Toronto.

Metro Toronto continued to spend more on a per household basis than any other municipal sector. District Cities ranked second while Counties reported the lowest level. These differences reflect the diversity in services provided by the various municipal sectors across the Province. For example, the Metro Toronto figures included such services as a subway system, a larger and more complex police force and a more extensive network of recreational and cultural facilities such as the Metro Zoo and the CNE. In other parts of the Province, comparable services were either non-existent or delivered on a much smaller scale. In addition to this diversity, the cost of providing some important services varied considerably. For example, nearly nine out of ten rural municipalities received police protection at no charge from the Ontario Provincial Police (OPP). It is also a well established fact that, the per unit cost of supplying most services is higher in the northern areas of the Province, because of the difference in geologic and climatic conditions.

Table 2-1 and Figure 2-1 show the breakdown of municipal spending by functional or service categories, while Appendix E provides a list of the categories and the services they include.

Transportation

Transportation remained the largest category, accounting for one-quarter of all outlays. In 1977, it accounted for 27.0 per cent. Over the years, the decreased emphasis on transportation has been balanced by greater spending on health and social services. These services represented 16.5 per cent of current spending in 1977; in 1984, they absorbed 19.8 per cent. On a per household basis, this expenditure trend has been even more pronounced. While transportation increased 57.8 per cent from $348 per household in 1977 to $549 per household in 1984, health and social services more than doubled from $214 to $455 per household. These statistics appear to confirm a general trend being experienced by municipal governments — away from the more traditional services, such as roads, toward the more people-oriented services.

Roads, bridges and sidewalks, representing 52.5 per cent of the total transportation spending, remained the single largest municipal expenditure item. The 1984 spending increase on roads doubled the previous year's increase of 4.1 per cent. Metro Toronto and County Cities recorded the largest percentage changes among the sectors. Cities in counties with the most notable expenditure increases were: Windsor (20.1 per cent), Trenton (38.0 per cent), Chatham (49.9 per cent) and London (29.5 per cent). Higher costs for snow removal and roadwork maintenance were usually sighted as the causes for these unusual increases. Districts and District Cities experienced the lowest growth in transportation expenditures at approximately 1.5 per cent, mainly due to reduced spending on road maintenance.

Transit expenditures grew by 6.5 per cent to $753 million. More than 90 per cent of this amount was spent by Metro Toronto and the Regions, 61.2 and 29.3 per cent, respectively. These two sectors, however, had very different growth rates, 3.6 and 12.6 per cent, respectively. The higher growth rate for Regions was largely due to Ottawa-Carleton, where transit expansions accounted for $18.4 million of the $24.6 million overall regional transit increase.

Municipal Revenue Fund Expenditures by Function Table 2-1

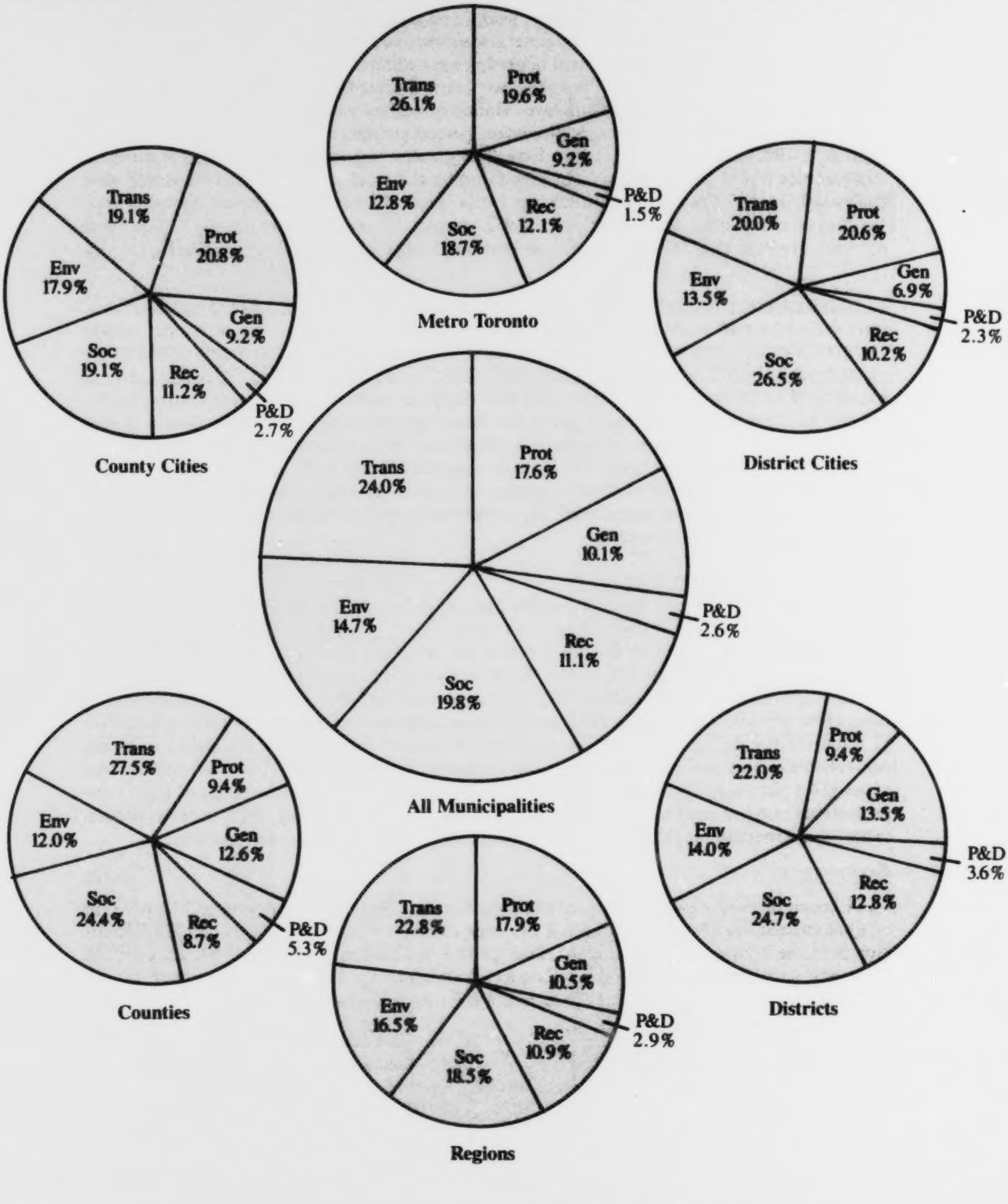
	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
General Government	703	784	11.5	(0.6)	14.3
Protection					
Police	715	771	7.9	7.5	12.3
Fire	411	437	6.4	7.5	12.0
Conservation	66	66	0.2	(5.1)	9.4
Other	85	92	8.5	6.2	12.7
Subtotal	1,277	1,366	7.1	6.7	12.0
Transportation					
Roads	904	976	8.0	4.1	7.5
Transit	707	753	6.5	9.3	12.6
Other	114	126	10.1	7.2	9.7
Subtotal	1,725	1,855	7.5	6.4	9.5
Environment					
Sewers	464	495	6.6	11.5	11.6
Water	390	414	6.2	9.2	10.8
Solid Waste	211	229	8.1	11.3	11.4
Subtotal	1,065	1,138	6.8	10.6	11.2
Health & Social Services					
Public Health	247	269	8.9	13.3	13.1
General Assistance	557	599	7.6	28.6	16.1
Elderly Assistance	339	368	8.5	10.5	12.2
Day Nurseries	85	90	6.5	15.0	15.6
Children's Aid	201	209	4.3	7.0	13.3
Subtotal	1,429	1,535	7.5	17.2	14.0
Culture & Recreation					
Parks & Recreation	537	579	7.7	7.4	10.4
Libraries	258	282	9.1	8.0	11.3
Subtotal	795	861	8.2	7.6	10.7
Planning & Development	191	207	8.6	12.1	10.4
TOTAL	7,185	7,746	7.8	8.6	11.6

Notes: Other Protection includes protective inspection and control, emergency measures, and flood control.

Other Transportation includes parking, street lighting and municipal airports and harbour commissions.

Composition of Municipal Revenue Fund Expenditures
by Function and Type of Municipality, 1984

Figure 2-1



KEY			
Trans	=Transportation	P&D	=Planning & Development
Env	=Environment	Gen	= General Government
Soc	=Health & Social Services	Prot	= Protection
Rec	=Culture & Recreation		

Health and Social Services

The second largest spending category, health and social services, recorded expenditures of $1.5 billion or $455 per household. The general assistance component was by far the most significant, representing 7.7 per cent of total operating expenditures. The 7.6 per cent increase was considerably less than those of the previous two years. During the economic downturn of 1981-82, an increasing number of the unemployed shifted to welfare payments as their unemployment benefits expired. Consequently, expenditures on general assistance increased by 25.9 per cent on average in 1982 and by 28.6 per cent in 1983. The greatest impact was experienced in northern communities where the economic hardships faced by the local resource based industries were particularly severe. For example, in District Cities, general assistance payments by municipalities rose an unprecedented 48.2 per cent in 1983 compared to a much more modest 11.9 per cent this year. Roughly 80 to 90 per cent of these costs are funded by provincial and federal grant programs.

Both spending per household and the rates of growth in spending on health and social services differed significantly across Ontario. The increases ranged from a low of 3.4 per cent in County Cities to a high of 10.2 per cent in Metro Toronto. Metro's higher rate was due to expanded public health programs (14.1 per cent). The four district cities had the highest level of spending of all the sectors on general assistance ($236 per household) and on assistance for the elderly ($272 per household). This is partly due to the fact that these cities, in addition to serving their residents, also provide services for the residents of nearby municipally unorganized areas. The provincial averages for these two functions were $177 and $109, respectively. Metro Toronto had the second highest outlays for general assistance ($242 per household) and the highest for public health ($112 per household). By comparison, the provincial average expenditure on public health was $80 per household.

Protection

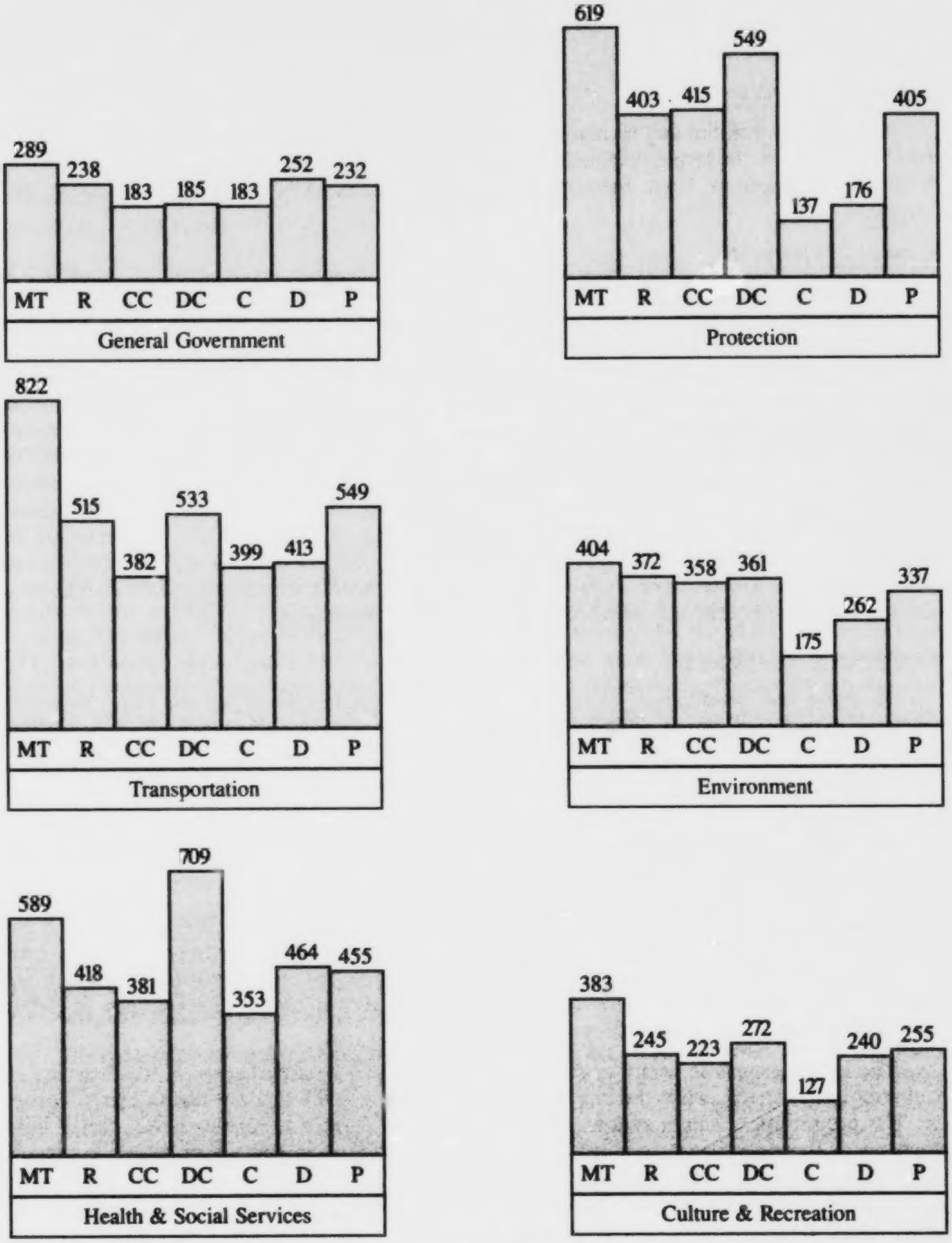
Spending for protective services (mainly fire and police), which ranked third in size among the categories at $1.4 billion, was 7.1 per cent higher than a year ago. The proportion of operating expenditures accounted for by this function has remained fairly constant since 1977 at approximately 17.6 per cent province-wide. As previously mentioned, most rural municipalities in counties and districts receive policing free of charge from the OPP, causing considerable variations in the per household expenditure levels. These communities also tend to make greater use of volunteer fire departments. Across the Province, growth in spending on protective services was relatively even and comparable with the exception of Counties (2.1 per cent) and District Cities (14.5 per cent). In District Cities, the large increase was mainly the result of higher fire protection (14.6 per cent) and conservation area (34.1 per cent) spending, while reduced conservation area expenditures (15.0 per cent decrease) caused a lower increase for Counties.

Environment

Expenditures on environmental services, the fourth largest service category at 14.7 per cent of total current spending, increased 6.8 per cent compared to 10.6 per cent in 1983. Slower growth in the number of residential units served (2.9 per cent this year versus 6.9 per cent last year), was largely responsible for this occurance. As has been the case since 1977, growth in total environmental expenditures among the sectors was fairly consistent.

Municipal Revenue Fund Expenditures per Household ($) by Function and Type of Municipality, 1984

Figure 2-2



KEY

MT = Metro Toronto
DC = District Cities
P = Province
R = Regions
C = Counties
CC = County Cities
D = Districts

Note: The figures for Planning and Development are:
MT = $46; R = $66; CC = $53; DC = $60; C = $78; D = $68; P = $61.

Expenditures on waste collection and disposal increased 8.1 per cent. Increases ranged from a low of 5.1 per cent in Metro Toronto to a high of 14.5 per cent in County Cities. Some of the County Cities with unusually large increases were: Windsor (43.2 per cent), Orillia (20.2 per cent), Cornwall (26.4 per cent), and Guelph (23.5 per cent). Higher costs for salaries, materials and equipment maintenance accounted for a significant portion of the increases. One city, Brockville, reported a significant spending decline of 15.3 per cent, due mainly to reduced debt charges for this function.

Culture and Recreation

Spending on cultural and recreational operations increased $66 million or 8.2 per cent. The sub-functions with the largest expenditure increases were libraries, museums, and other cultural facilities. On a sectoral basis, increases were relatively large in Metro Toronto, Counties and Districts.

General Government

General government posted the highest increase of any category, $81 million or 11.5 per cent, and became the second largest service area in terms of spending, up from fourth position a year ago. In recent years, spending on this function has been very volatile. For example, spending increased by 20.4 per cent in 1982, declined by 0.6 per cent in 1983, and rebounded in 1984 by 11.5 per cent. The decline in 1983 was attributed to spending reductions in Metro Toronto and the Regions. However, in 1984, these two sectors showed relatively large increases. Most of these fluctuations reflect inter-fund transfers (to the capital and reserve funds). In the case of Metro Toronto, the Municipality of Metropolitan Toronto allocated $19.7 million for general reserves and reserve funds, while in 1983 and 1982 the figures were $4.4 million and $23.9 million, respectively. Among the Regions, Ottawa-Carleton Region experienced the most dramatic increase in general government expenditures — $6 million or 53.1 per cent. A significant portion of this increase was in respect of a change in accounting practices for exchange rate stabilization and increased short-term borrowing costs for various capital projects.

Planning and Development

Planning and development expenditures increased $16 million or 8.6 per cent. Moderate spending increases by the Regions and the Counties were generally offset by larger than average increases by County Cities and Metro Toronto. One municipality in particular, the Municipality of Metropolitan Toronto, was responsible for half of the overall increase.

Expenditures by Object

Salary and Wages

Salaries, wages and benefits increased moderately by 6.3 per cent in 1984 to nearly $3.8 billion. On a per household basis, the increase was 4.8 per cent — the lowest in several years. Easing inflationary pressures and slower growth in new full time municipal employment (up 1.6 per cent to approximately 109,000 employees, as compared with a 2.0 per cent increase in 1983), were largely responsible for the sharply reduced increase.

The lowest growth in salary costs was recorded in the more rural areas of the Province — Counties and Districts, while the largest increases occurred in the Regions and in Metro Toronto. The proportion of salary expenses to total municipal current expenditures has varied little from the 48.0 per cent level since 1977. Metro Toronto had the highest expenditures on salaries of all the sectors, at $1.5 billion, representing 55.4 per cent of the current Metro budget. Proportionately, Metro's spending was higher largely because of its broader servicing base and its large scale labour intensive services such as policing and the Toronto Transit Commission. District Cities was the only other sector where salary expenses exceeded 50 per cent of total current expenditures.

Municipal Revenue Fund Expenditures by Object Table 2-2

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Salaries & Wages	3,527	3,752	6.3	9.2	12.0
Materials & Supplies	1,821	2,004	10.1	6.1	11.6
External Transfers	653	686	5.1	15.7	14.4
Subtotal	6,001	6,442	7.3	8.9	12.1
Debt Charges	559	586	4.8	10.6	6.0
Transfers to Own Funds	624	716	14.7	3.8	12.8
Subtotal	1,183	1,302	10.0	7.0	9.3
TOTAL	7,184	7,744	7.8	8.6	11.6

Note: External Transfers have been adjusted to include provincial contributions toward the operation of conservation authorities and children's aid societies.

Total expenditures by Object differ slightly from total expenditures by Function, due to rounding.

Materials and Supplies

Expenses for materials and supplies, one of two categories where increases exceeded those reported in 1983, grew significantly (10.1 per cent) to over $2.0 billion largely because spending on items such as financial expenses and servicing agreements tend to fluctuate widely from year-to-year. The largest increases were reported in Metro Toronto (14.8 per cent) and the Regions (11.2 per cent). Municipalities within Metro that reported unusually large increases were the City of Toronto (19.0 per cent, mainly within general government and transportation services) and the City of North York (17.2 per cent, evenly spread across all functions). Within the Regions, cities experienced higher than average growth at 14.0 per cent.

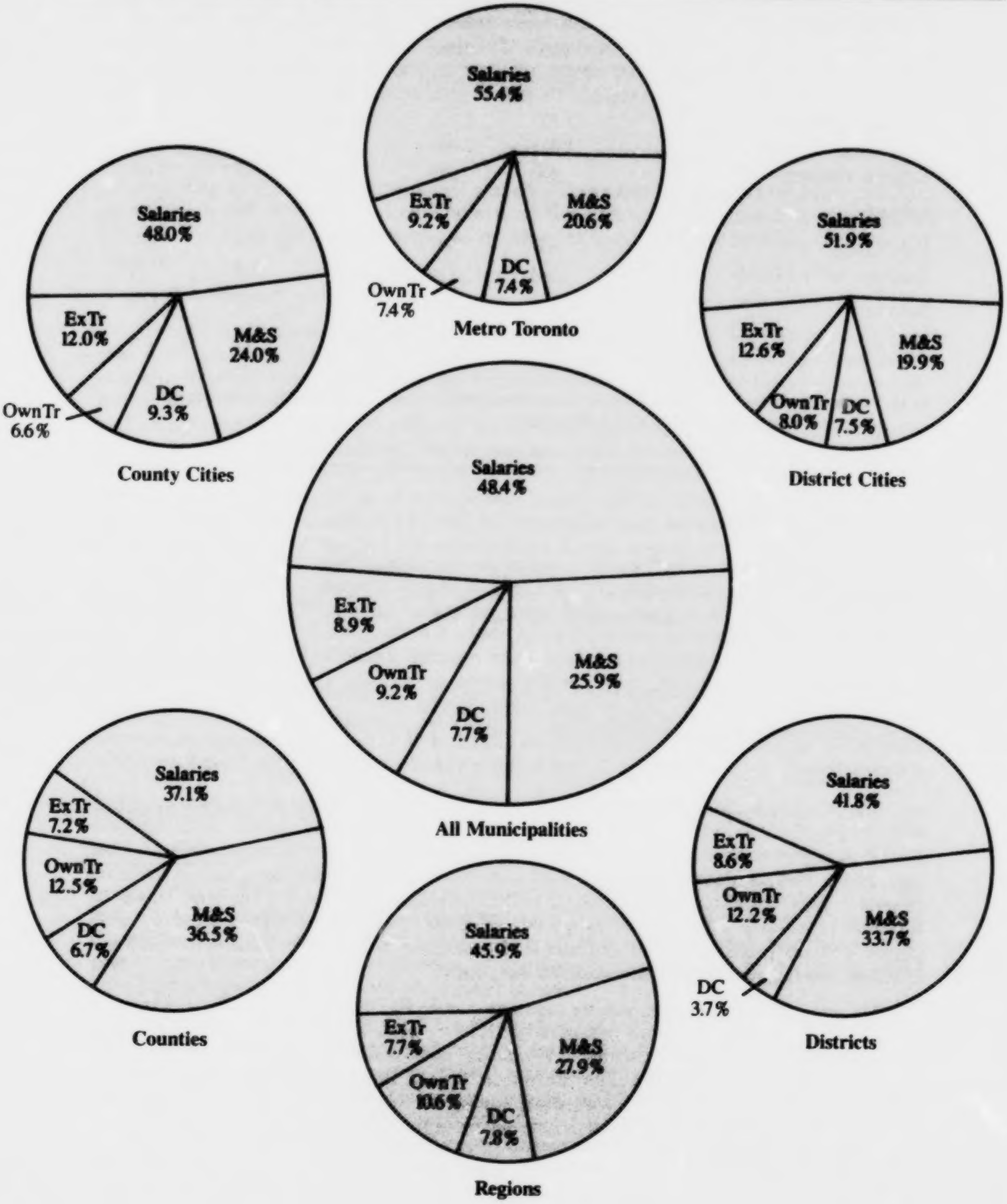
External Transfers

The category exhibiting the most dramatic change from 1983 was external transfers which includes payments to individuals, to unconsolidated local boards, and to other municipalities. Fueled by higher welfare payments to individuals in 1983, these expenses increased by 15.7 per cent. But in 1984, as a result of the improved economic conditions and hence generally lower increases in general assistance expenditures, external transfers rose only 5.1 per cent. However, increases in external transfers still varied widely across Ontario. The highest increases were posted in Metro Toronto and District Cities at approximately 8.5 per cent, while in Counties and Districts, external transfers actually declined marginally.

The expenditure pattern on welfare payments among the 18 county cities also differed substantially. Per household welfare payments declined by more than 10.0 per cent in six cities: Stratford, Guelph, Windsor, Chatham, Pembroke and Orillia. In contrast, increases were greater than 10.0 per cent in six cities: Brantford, Sarnia, Brockville, London, Cornwall, and Owen Sound. Seven of the cities recorded per household expenditures totalling more than $150 and in Windsor and Cornwall, more than $200 per household. Four other cities reported expenditures of $100 or less per household.

Composition of Municipal Revenue Fund Expenditures by Object and Type of Municipality, 1984

Figure 2-3

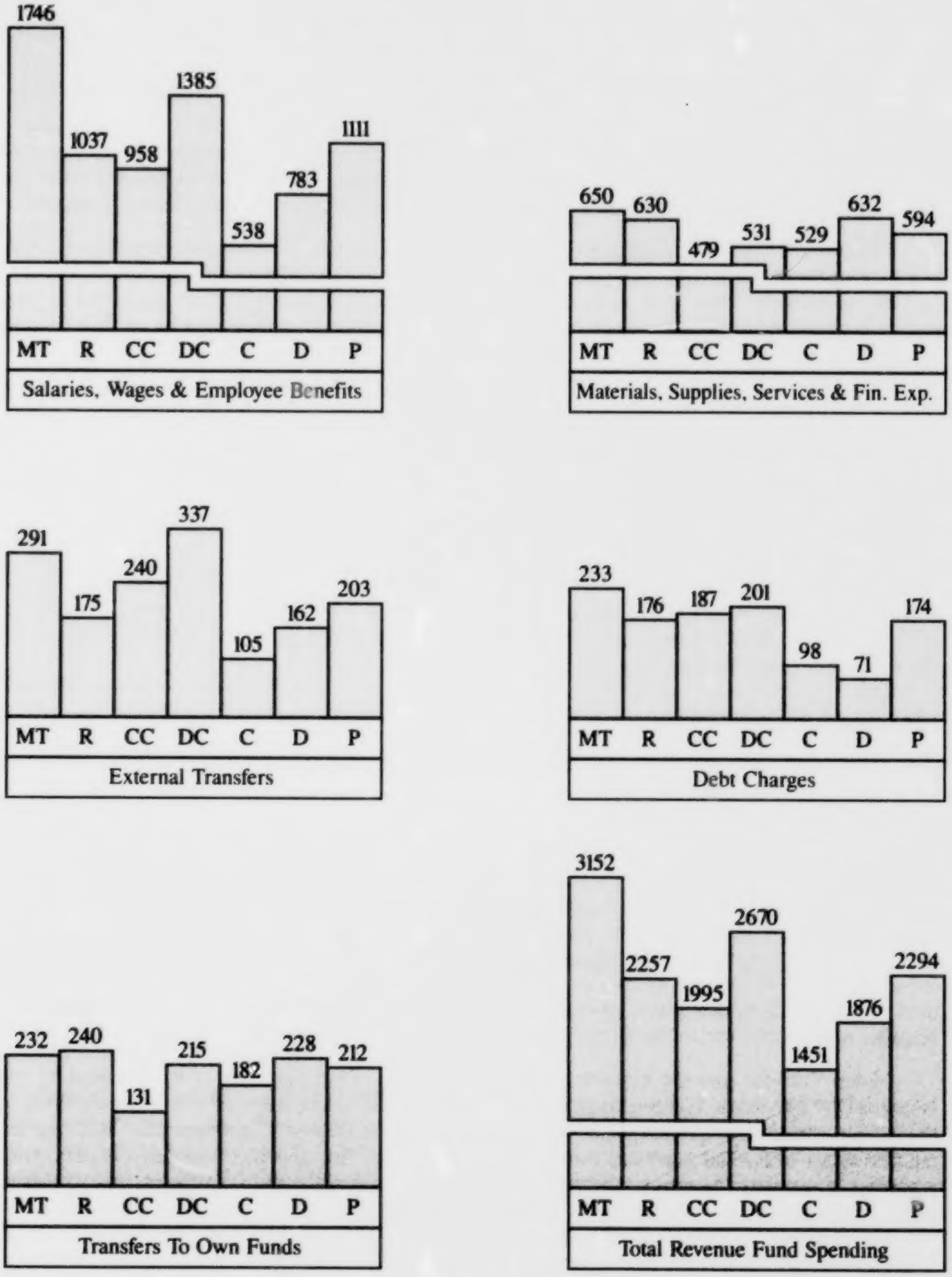


KEY

Salaries = Salaries, Wages & Employee Benefits
M&S = Materials, Supplies, Services & Fin. Exp.
DC = Debt Charges
OwnTr = Transfers to Own Funds
ExTr = External Transfers

Municipal Revenue Fund Expenditures per Household ($) by Object and Type of Municipality, 1984

Figure 2-4



K E Y

MT = Metro Toronto
DC = District Cities
P = Province
R = Regions
C = Counties
CC = County Cities
D = Districts

Debt Charges

Debt charges, the smallest category of municipal expenses, increased 4.8 per cent, reflecting reduced municipal borrowing in 1983 and 1984. Debt charges, as a per cent of total current expenditures, have been on the decline since 1977, falling 2.2 percentage points to 7.7 per cent in 1984. The trend toward the pay-as-you-go approach to capital financing has reduced the relative importance of this expense. With the exception of County Cities, all sectors reported low increases in debt charges.

Transfers to Own Funds

After being restrained considerably in 1983, transfers to own funds increased 14.7 per cent in 1984. Although the increase in transfers to the capital fund was slightly higher than that for 1983, there was a dramatic increase in transfers to reserves and reserve funds (22.7 per cent).

Transfers to own funds are usually one of the first categories which municipalities look to when attempting to cut costs. It would appear that, while transfers were restrained considerably in 1983 as municipalities tried to moderate their overall expenditures, most municipal sectors took advantage of the improved economic conditions in 1984 to replenish reserves and reserve funds.

Increases in transfers varied widely among all sectors. In Metro Toronto, contributions to the capital fund actually decreased by 2.6 per cent while transfers to reserves increased by 36.7 per cent. The Municipality of Metropolitan Toronto was responsible for most of this increase by transferring almost $35 million to reserves, more than one and one-half times the amount transferred in 1983. On the other hand, the Regions expanded both spending categories by 13.7 and 18.5 per cent, respectively. This followed a reduction in their contributions to the capital fund of 0.3 per cent and a limitation in transfers to reserves and reserve funds of 4.6 per cent, in 1983. Some of the regional municipalities with notable increases were: Halton Region (89.5 per cent), Oakville (40.4 per cent), St. Catharines (21.5 per cent), Ottawa (23.5 per cent), Brampton (850.4 per cent), Sudbury (68.3 per cent), Waterloo Region (40.3 per cent), the City of Waterloo (52.4 per cent), and Niagara Region (26.0 per cent).

Revenue Fund Revenues

Total municipal operating revenues increased by 8.0 per cent to $7.8 billion. On a per household basis, the increase was 6.6 per cent, the lowest since the mid-seventies, and reflected the moderating trend noted earlier.

Taxation

Property taxation, the largest municipal revenue source, accounted for $3.3 billion or 42.4 per cent of all operating revenues. This share, despite the tax increase of this year, has remained fairly constant over the years and actually declined 1.1 percentage points since 1977. Of the major sources of revenues, property taxes experienced higher growth this year than in 1983. In addition to increases in mill rates, growth in real property assessment contributed to the additional taxation revenue.

Metro Toronto had the highest increase in property taxes (10.3 per cent) followed by the Regions (9.4 per cent). The five local municipalities within Metro Toronto contributed evenly to the higher increase in property taxes experienced by that sector. Consequently, mill rate increases were similar and averaged about 8 per cent. Within Regions, the following municipalities recorded higher than average combined mill rate increases: Hamilton, Stoney Creek, Kanata, Port Colborne, Welland, Grimsby, Ottawa, Vanier, Brampton, Newmarket and Woodstock.

Municipal Revenue Fund Revenues by Source Table 2-3

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Taxation					
Property Taxes	2,719	2,968	9.2	8.5	10.3
Municipal Charges	292	330	12.8	16.0	15.0
Subtotal	3,011	3,298	9.5	9.1	10.7
Payments In Lieu of Taxes					
Ontario	115	127	9.5	7.3	10.2
Other	144	164	13.4	7.2	11.8
Subtotal	259	291	12.4	7.3	11.0
Ontario Grants					
Unconditional	686	727	5.9	3.9	9.5
Conditional	1,448	1,523	5.2	12.7	12.4
Subtotal	2,134	2,250	5.4	9.7	11.4
User Fees					
Transit	417	453	8.8	9.4	12.0
Water	365	387	6.1	12.1	11.1
Homes for the Aged	121	129	6.7	10.9	13.3
Culture & Recreation	154	167	8.8	12.0	12.1
Other	204	234	14.4	13.3	13.5
Subtotal	1,261	1,370	8.7	11.2	12.1
Other Revenue	537	572	8.0	9.4	16.2
TOTAL	7,202	7,781	8.0	9.5	11.5

Ontario Grants

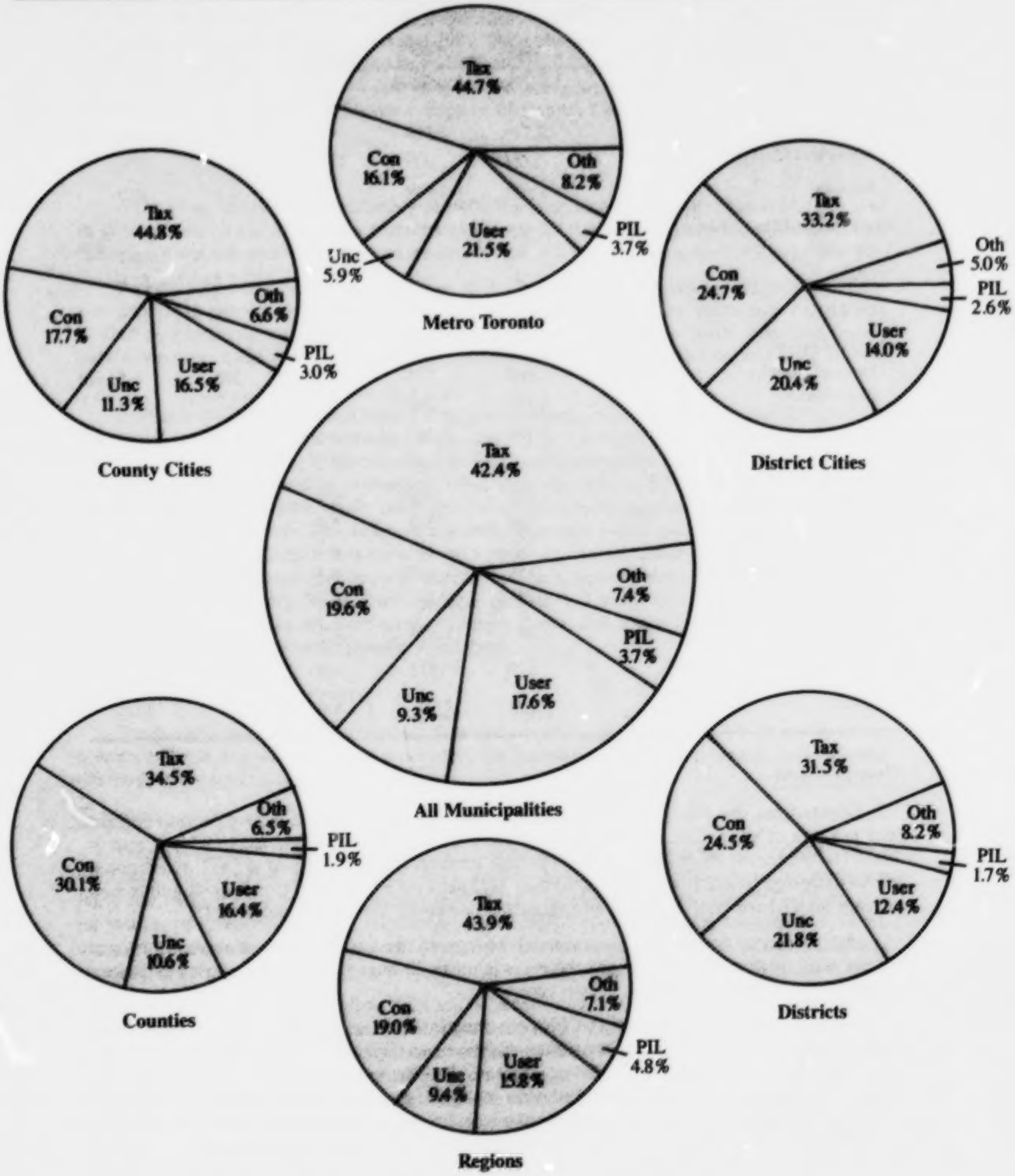
Grants from the Province represented the second largest revenue source, accounting for 28.9 per cent of all current revenues, and increased by 5.4 per cent compared to 9.7 per cent in 1983. Unconditional grants grew by 5.9 per cent compared to 3.9 per cent in 1983. Conditional grants increased by 5.2 per cent compared to 12.7 per cent a year ago. Conditional grants now account for 67.7 per cent of all operating grants as compared to 62.8 per cent in 1977.

Metro Toronto and the Regions received the highest increases in conditional grants, 7.6 and 6.5 per cent, respectively. The largest increases in unconditional grants were recorded in County Cities, 9.8 per cent and Counties, 9.3 per cent.

Counties, Districts, and District Cities continued to rely most heavily on provincial assistance than other sectors. Most of the added assistance to Counties came in the form of conditional grants which accounted for 73.4 per cent of all their operating grants. The main service areas to which the grants were earmarked were roads and health and social services. In contrast, northern municipalities received proportionately more aid in the form of unconditional payments. These payments accounted for 45.3 per cent of all provincial operating grants in District Cities and 47.1 per cent in Districts. All northern municipalities are entitled to higher unconditional grants in the form of the Northern Ontario Support Grant. The majority of northern municipalities also receive a Resource Equalization Grant.

Composition of Municipal Revenue Fund Revenues by Source and Type of Municipality, 1984

Figure 2-5

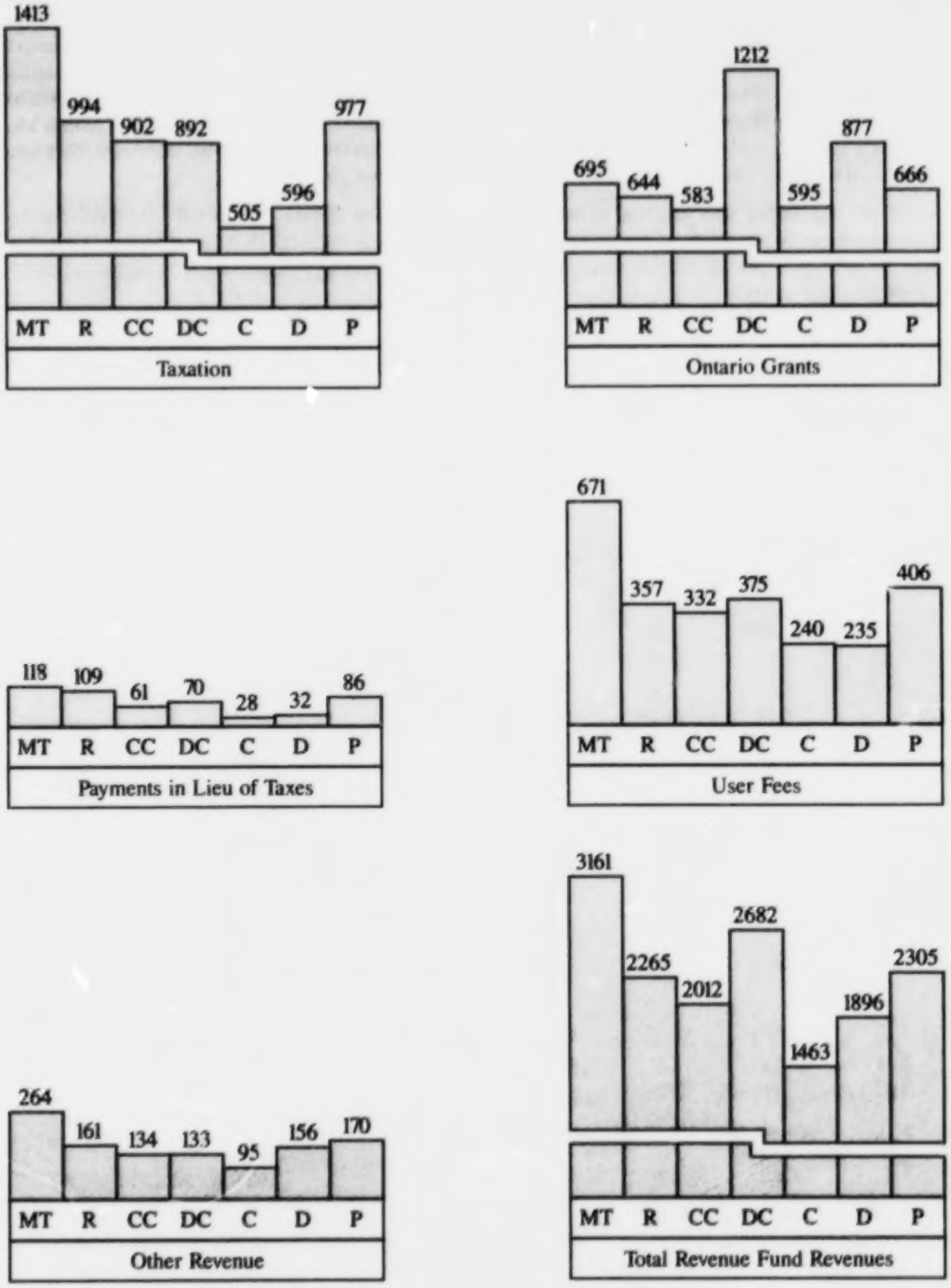


KEY

Tax = Property Taxes
Con = Ontario Conditional Grants
Unc = Ontario Unconditional Grants
User = User Fees
PIL = Payments in Lieu of Taxes
Oth = Other Revenue

Municipal Revenue Fund Revenues per Household ($)
by Source and Type of Municipality, 1984

Figure 2-6



K
E
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MT = Metro Toronto
DC = District Cities
P = Province

R = Regions
C = Counties

CC = County Cities
D = Districts

User Fees and Other Revenue

Municipal user fees, the third major revenue source, increased 8.7 per cent. Its major components were water billings, public transit fares, per-diem rates in homes for the aged and recreation program fees. Metro Toronto relied most heavily on this revenue source. About 55.0 per cent of Metro's total user fees, or $370 per household, was collected as transit fares by the Toronto Transit Commission.

Other revenue totalled $572 million, an increase of 8.0 per cent or $35 million. The principal components were licences, permits, rents and concessions, interest and penalties on taxes, investment income, and contributions from own funds. Due to the volatile nature of these revenue sources, the rates of increase among municipal sectors varied greatly.

Both municipal user fees and other revenue have grown strongly in recent years, increasing their combined share of total revenue from 23.0 per cent in 1977 to 25.0 per cent in 1984. This may indicate that municipalities are attempting to resist property tax increases in favour of alternative revenue sources.

Chapter 3

MUNICIPAL CAPITAL FUND OPERATIONS

The capital fund is used to account for all capital expenditures and their financing. A capital expenditure provides benefits lasting more than one year and is generally used for financing the construction or upkeep of such items as sewer and water plants, roads, arenas, and general administration buildings. The major sources of capital financing are long-term borrowing, provincial grants and money transferred from other funds. The capital fund is also used to account for any money borrowed on behalf of local boards and commissions.

Expenditures

Capital spending rose 4.4 per cent to $1.6 billion in 1984. This increase was considerably lower than the increases experienced in 1982 and 1983, 7.8 and 8.7 per cent, respectively.

Three service areas, in particular, exhibited dramatic changes from 1983. General government (5 per cent of the total) increased 59.1 per cent in 1984, the largest increase of all services. Two projects accounted for 20 per cent of all spending in this area: Ottawa-Carleton's new social services headquarters ($10.5 million) and an additional $6 million spending on the City of Mississauga's new city hall.

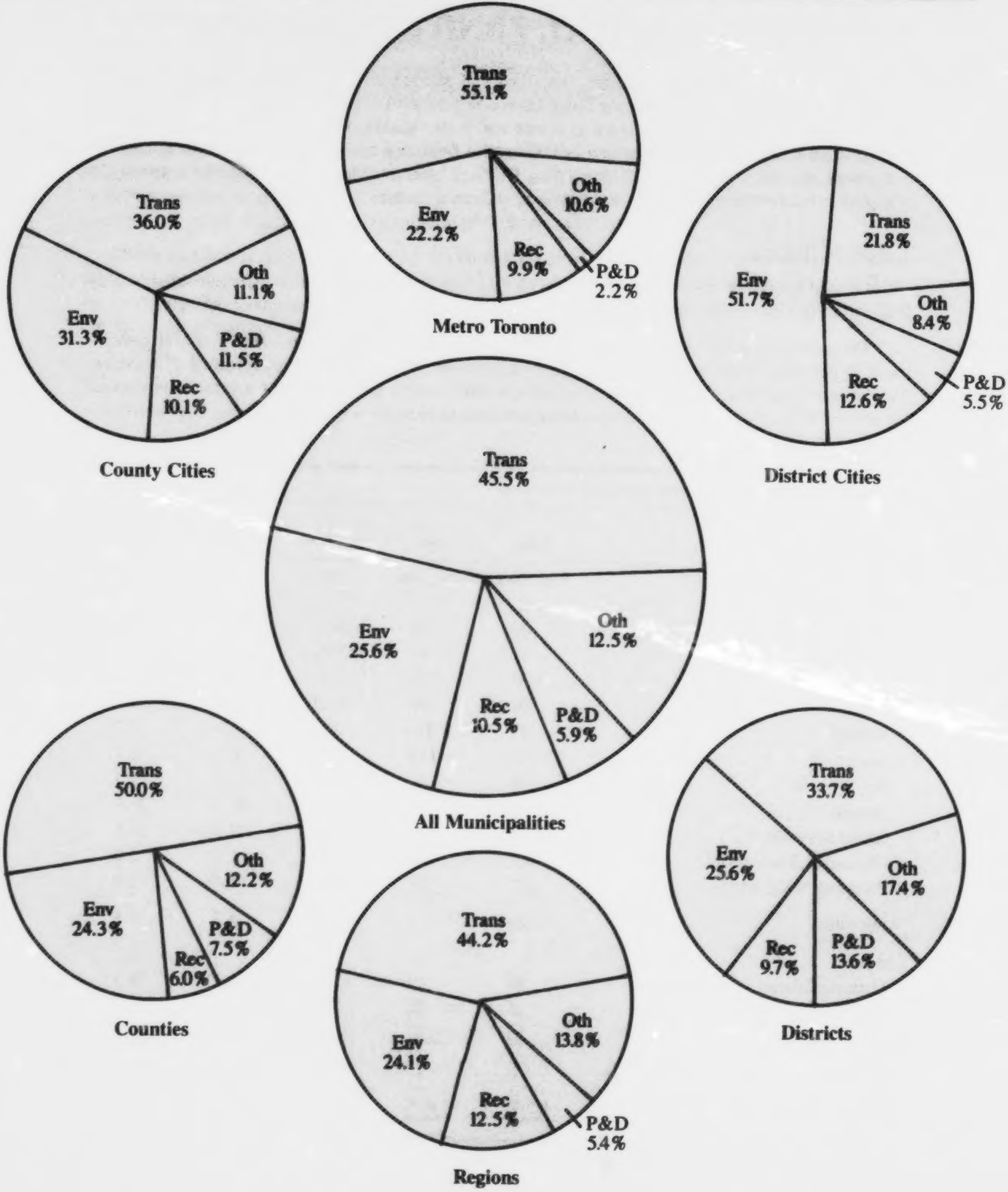
Municipal Capital Fund Expenditures by Function — Table 3-1

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Own Expenditures					
General Government	49	78	59.1	(19.1)	14.5
Protection	65	58	(11.4)	4.5	11.1
Roads	487	516	5.7	3.5	13.6
Transit	208	199	(4.2)	51.2	6.3
Sewers	237	255	7.9	2.7	4.7
Water	112	119	5.7	(8.7)	2.3
Solid Waste	56	29	(48.5)	335.3	11.4
Health	20	30	48.5	63.3	26.8
Social Services	22	30	39.7	20.6	18.4
Culture & Recreation	162	165	2.1	1.1	2.6
Planning & Development	87	93	5.1	(7.4)	6.0
Subtotal	1,505	1,572	4.4	8.7	5.1
Transfers					
Unconsolidated Local Boards	20	19	(2.5)	(53.1)	96.5
Individuals	23	24	3.2	(24.6)	14.6
Other Funds	32	30	(6.6)	(35.5)	48.0
Subtotal	75	73	(2.5)	(38.9)	31.4
TOTAL APPLICATIONS	1,580	1,645	4.1	8.3	5.6

Notes: Roads includes parking, street lighting, and air transportation.
Sewers includes pollution control (reported with Solid Waste prior to 1981).
Prior to 1981, Transfers to Individuals were reported under General Government.

Composition of Municipal Capital Fund Expenditures by Function and Type of Municipality, 1984

Figure 3-1



Metro Toronto

County Cities

District Cities

All Municipalities

Counties

Districts

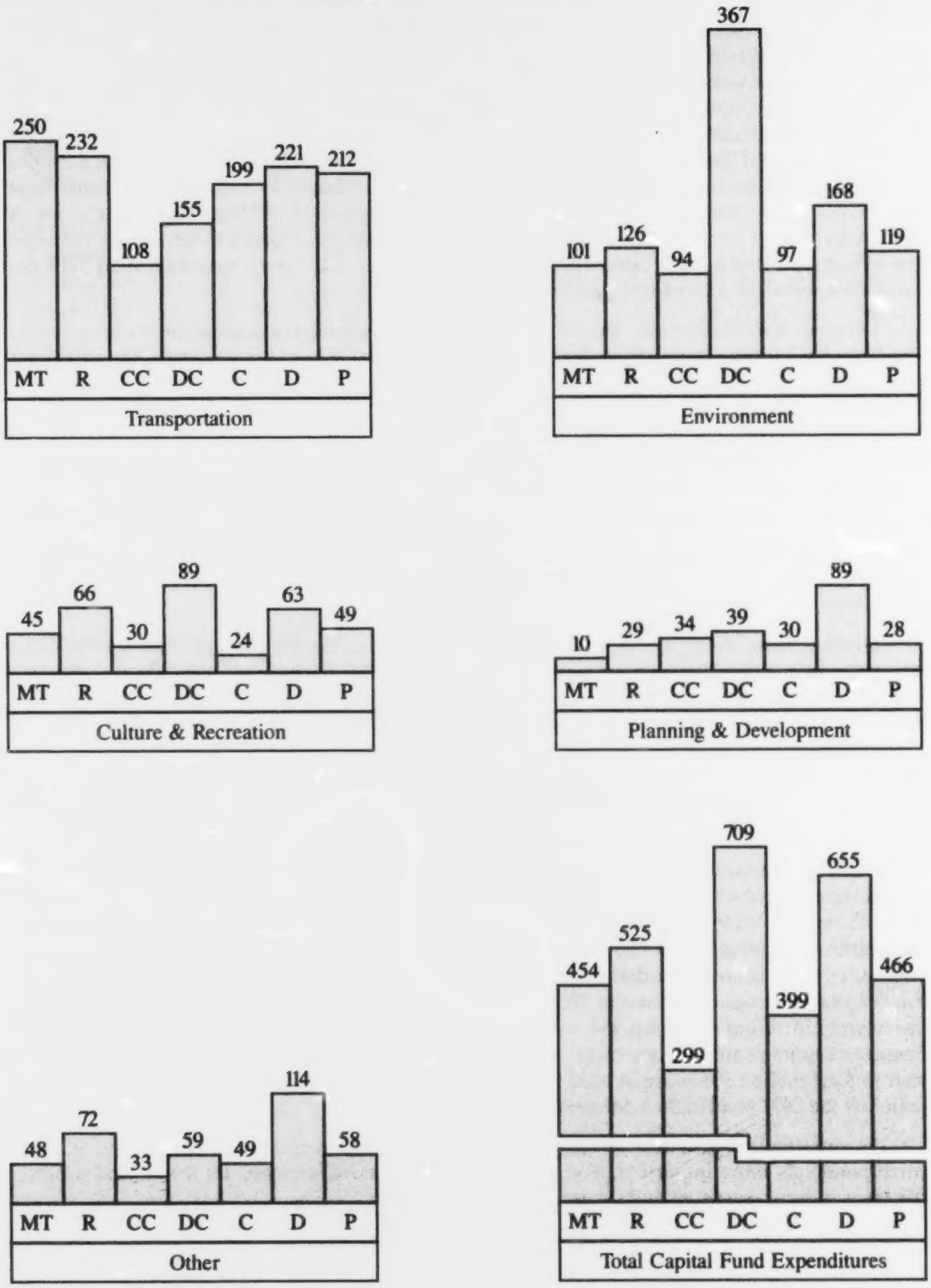
Regions

KEY

Trans = Transportation
Env = Environment
Rec = Culture & Recreation
P&D = Planning & Development
Oth = Other

Municipal Capital Fund Expenditures per Household ($) by Function and Type of Municipality, 1984

Figure 3-2



K E Y	MT = Metro Toronto DC = District Cities P = Province	R = Regions C = Counties	CC = County Cities D = Districts

Spending on health services increased 48.5 per cent to $30 million. Most of the increase was attributable to Peel Region's expansion of Peel Memorial Hospital in Brampton and the new Credit Valley Hospital in Mississauga.

Collectively, roads and transit projects accounted for $715 million or nearly 50 per cent of total municipal capital spending. The other two service areas with substantial capital outlays were water and sewer ($374 million) and recreation ($165 million). In Metro Toronto, because of its rapid transit system, transportation's share of capital projects was even higher at 55.1 per cent. Spending actually declined 12.7 per cent this year because most of the construction related to the Light Rapid Transit (LRT) line in Scarborough was completed in 1983. Of the $250 per household spent on transportation in Metro, $150 was attributed to transit. Aside from these high transit costs, transportation spending of $100 per household in Metro is comparable with those experienced in other sectors of the Province. For example, County Cities, which recorded the lowest spending for this category, had a combined road and transit expenditure of $108 per household, of which $7 was attributed to transit.

On a per household basis, environmental spending increased in four of the six sectors with per household totals ranging from $94 in County Cities to $367 in District Cities. District Cities spent considerably more on environmental projects than all other sectors. In part, this was due to the $9.0 million spent on sanitary sewers and $11.2 million for waterworks in Sault Ste. Marie as this city continued its program of upgrading and expanding those systems. Timmins also increased spending almost thirteen times from about $571,000 in 1983 to $7.3 million to improve its waterworks system. Similarly, North Bay spent $6.8 million on its sanitary sewers, for an increase of more than one and one-half times the previous year.

Expenditures on garbage disposal equipment and facilities declined to half the amount spent in 1983, mainly because the 1983 figures included the Municipality of Metropolitan Toronto's $40 million purchase of the Keele Valley landfill site.

Districts spent the largest amounts of all sectors on planning and development projects, 13.5 per cent of their capital budget or $89 per household. More than 50 per cent of total planning and development spending by this sector was reported by Marathon and Manitouwadge, the two municipalities most directly affected by the Hemlo gold development in northwestern Ontario. Virtually all of the expenditures by these two municipalities were directed to residential development ($6.1 million).

Current revenues (transfers from the revenue fund and reserves and reserve funds) continued to constitute the single largest source of capital financing for Ontario municipalities during 1984. This year's increase of 10.0 per cent was twice that in 1983 and reflected the trend by municipalities to decrease long-term borrowing by financing a greater portion of their capital expenditures from internal sources. This source of capital financing now represents 40.0 per cent of total capital revenues compared to 38.5 per cent in 1983 and 26.0 per cent in 1977. Interest rate uncertainty in recent years has led many municipalities to adopt a pay-as-you-go approach to financing capital projects. As a result, long-term borrowing declined for the second consecutive year to $267 million. Its share ot total capital financing decreased further to 16.0 per cent or less than half the 1977 level of 36.5 per cent.

As municipalities rely less on long-term borrowing, other sources of financing have become correspondingly more important. For example, prepaid special charges, lot levies, and subdivider contributions increased by 31.6 per cent to $200 million.

Municipal Capital Fund Revenues by Source Table 3-2

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Transfers From Own Funds					
Revenue Fund	325	349	7.4	5.6	10.0
Reserves & Reserve Funds	283	319	13.0	4.5	16.6
Subtotal	608	668	10.0	5.1	12.5
Ontario Grants					
Transportation	361	357	(1.1)	22.1	9.3
Environment	96	107	11.7	(5.4)	18.3
Other	72	72	0.0	(2.0)	7.6
Subtotal	529	536	1.4	12.4	8.5
Other Revenue	154	200	31.6	(9.0)	3.5
Long-Term Borrowing	287	267	(7.6)	(27.7)	3.3
TOTAL	1,578	1,671	6.0	(2.3)	6.1

Notes: Other Revenue includes Government of Canada grants and loans forgiveness, prepaid special charges, proceeds from the sale of fixed assets, investment income and donations.

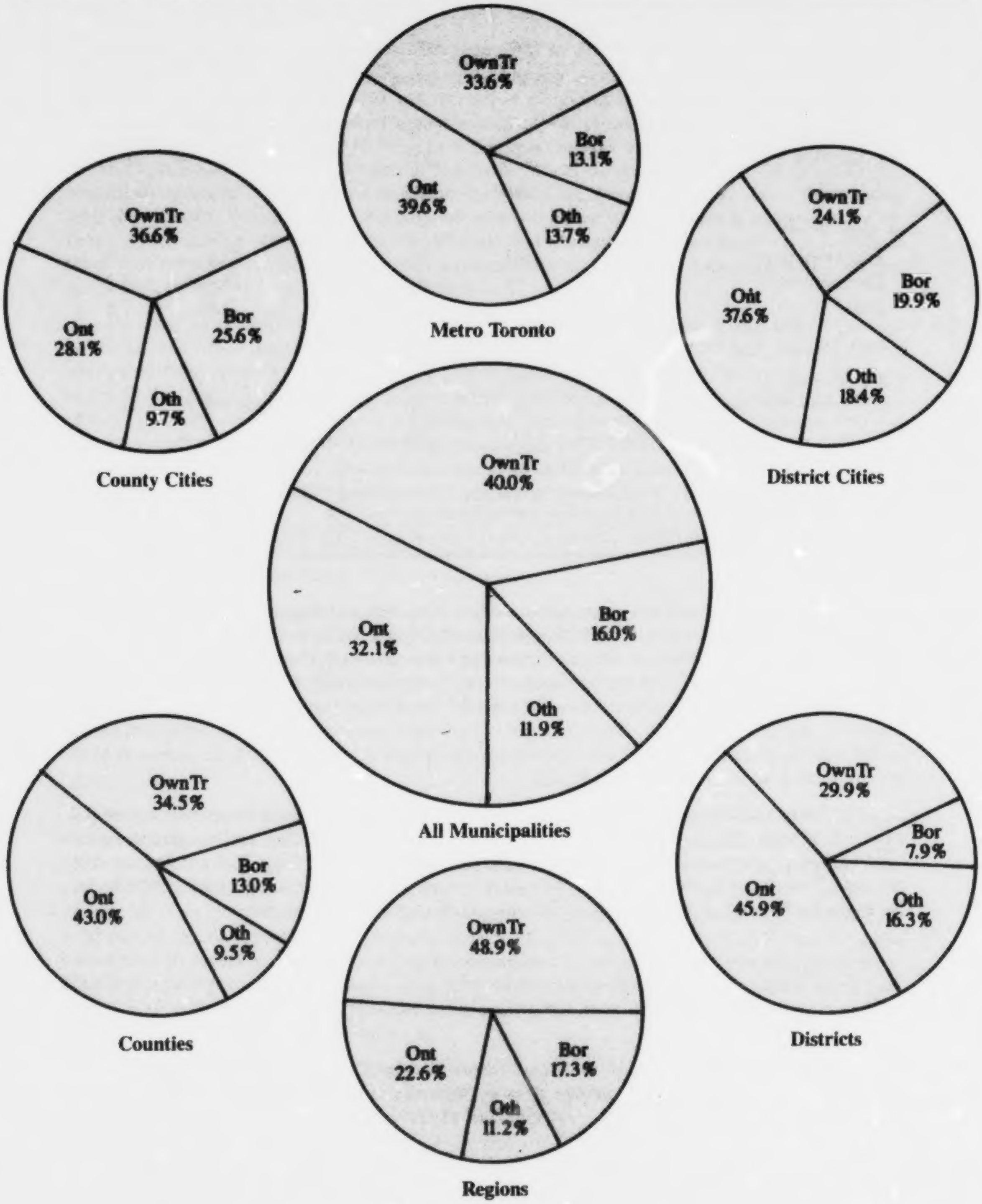
Long-Term Borrowing includes amounts transferred to individuals and to unconsolidated local boards.

The Regions generated the most capital revenue from internal sources. About 60 per cent of their total capital requirements or $348 per household came from transfers from the revenue fund and other revenue, representing an increase of 6.6 percentage points over 1977. In contrast, District Cities' dependence on internal sources was the lowest of all the sectors at 42.5 per cent and has declined by 5.5 percentage points since 1977. Due to an exeptional increase in expenditures this year of 32.1 per cent, District Cities' borrowing requirements correspondingly doubled to $15 million. Overall, District Cities' capital revenues were the highest of all the sectors at $714 per household, an increase of 37.8 per cent.

For the first time since 1979, Ontario grants did not keep pace with the increase in municipal capital fund expenditures — 1.4 per cent compared to 4.4 per cent. However, as a percentage of total capital revenues, grants have increased significantly since 1977, from 25.8 per cent to 32.1 per cent. Two-thirds of these grants ($357 million), were for transportation projects, while grants for environmental projects increased by $11 million to a total of $107 million.

Composition of Municipal Capital Fund Revenues by Source and Type of Municipality, 1984

Figure 3-3

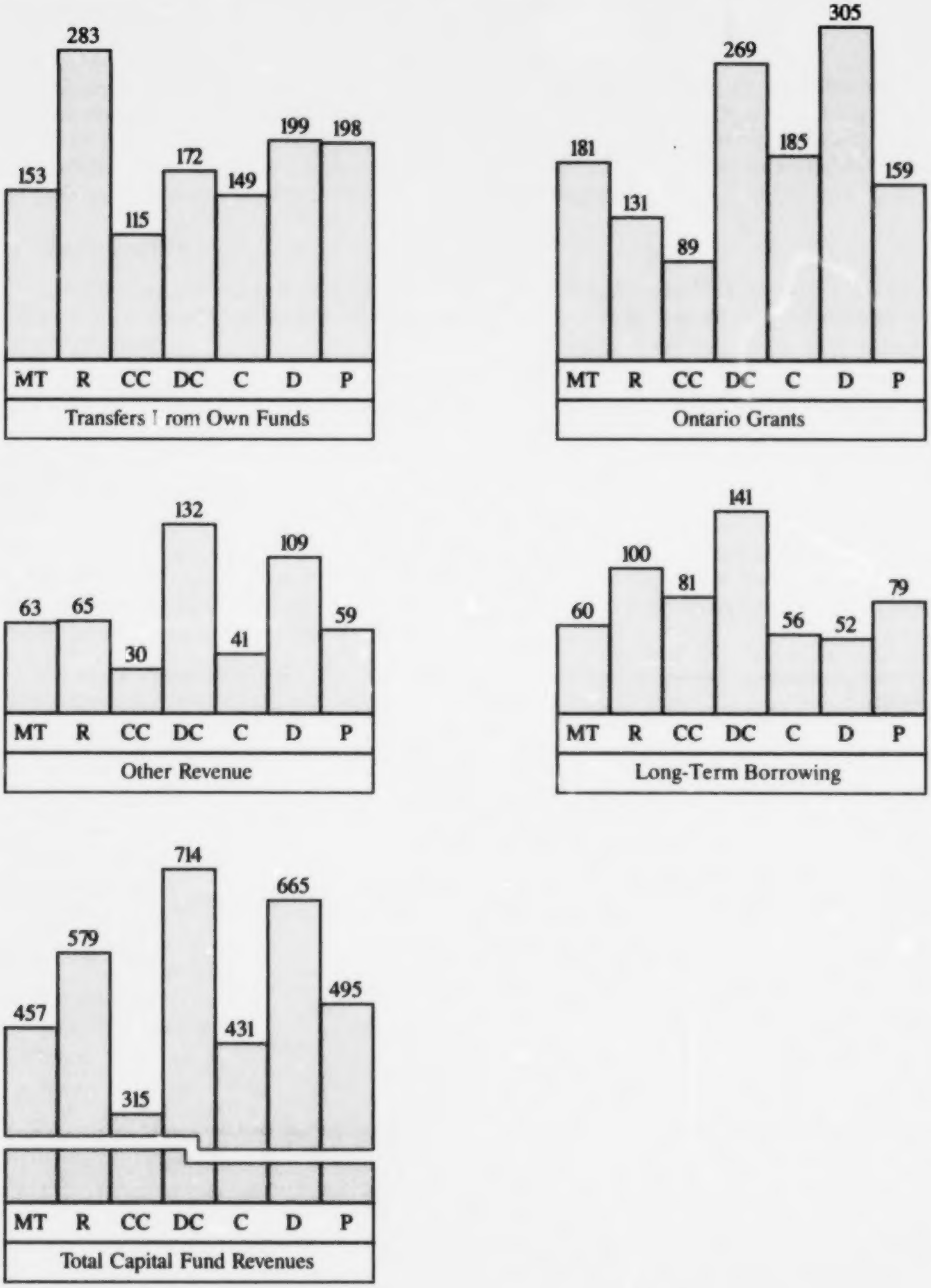


KEY

OwnTr = Transfers From Own Funds
Ont = Ontario Grants
Bor = Long-Term Borrowing
Oth = Other Revenue

Municipal Capital Fund Revenues per Household ($) by Source and Type of Municipality, 1984

Figure 3-4



K	MT = Metro Toronto	R = Regions	CC = County Cities
E	DC = District Cities	C = Counties	D = Districts
Y	P = Province		

Chapter 4

MUNICIPAL RESERVES AND RESERVE FUNDS OPERATIONS

Generally, reserves and reserve funds represent money put aside by municipalities to finance operating and capital spending at some future time. Reserve funds are generally designated by by-law, agreement or provincial statute. Some of the purposes for which reserve funds are established are lot levies, specific capital undertakings, cash received from developers in lieu of parkland and loans from the Ontario Home Renewal Program (OHRP).

Expenditures

In 1984, reserve and reserve fund expenditures totalled $506 million, an increase of 18.8 per cent. This represented a turnover of one-third of the balances held by all municipalities at the end of the year.

Capital projects remained the major area of spending for reserves and reserve funds, accounting for approximately two-thirds of the total expenditures in 1984. This year's increase in transfers to the capital fund was more than two and a half times that of the previous year. As discussed in Chapter 3, the growing use of reserves and reserve funds to finance capital projects is another sign of the shift away from long-term borrowing.

The Regions reported the highest level of transfers to the capital fund, $234 million for a 23.8 per cent increase over 1983. In contrast, Metro Toronto decreased transfers by 40.4 per cent from 1983. That year, however, was exeptional as transfers to the capital fund were 107.6 per cent higher than in 1982 — mainly due to the financing of the Scarborough Light Rail Transit Line and the Metro Toronto Convention Centre.

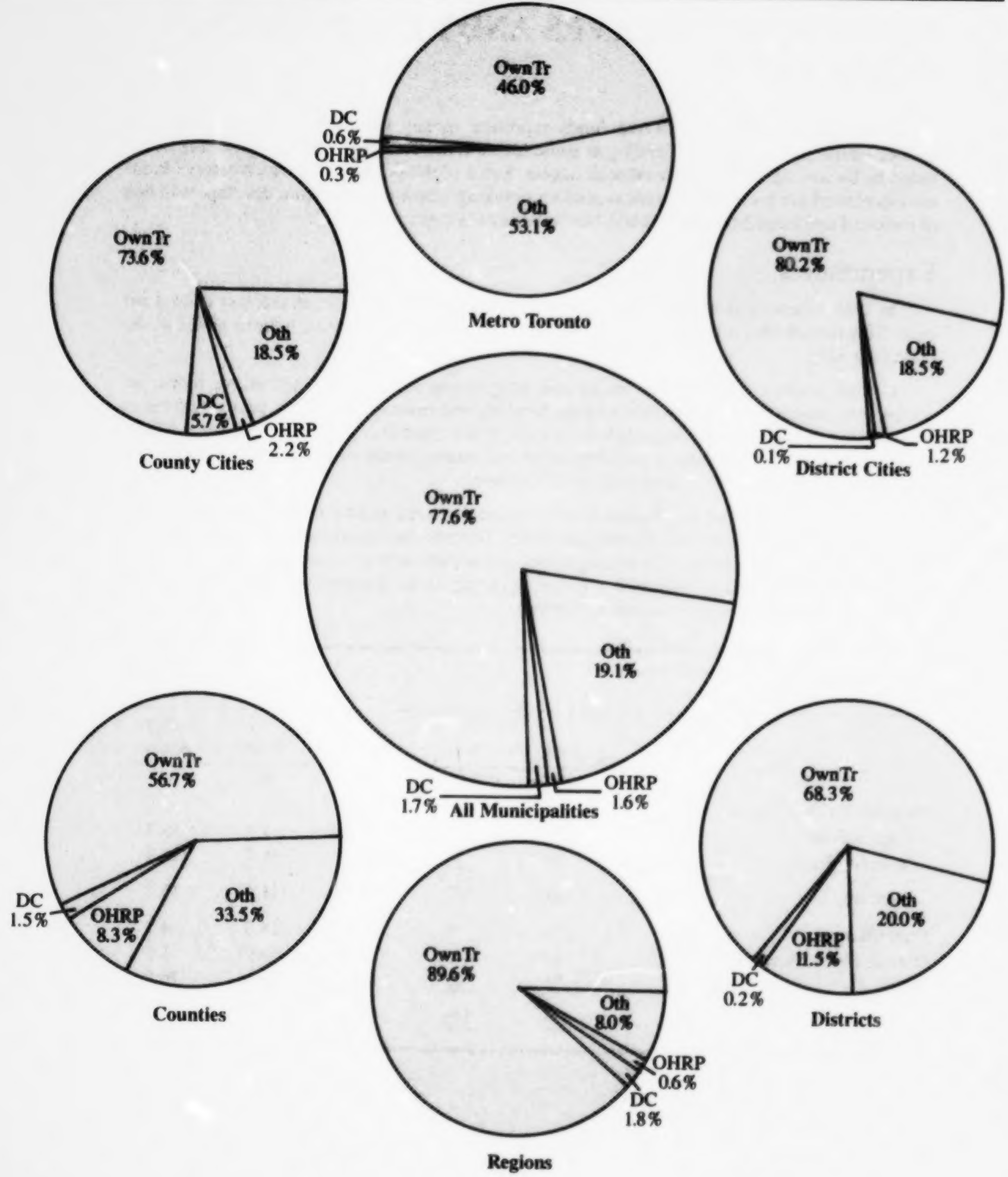
Municipal Reserves and Reserve Funds
Expenditures by Object, 1984

Table 4-1

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Transfers To Own Funds					
Capital Fund	282	319	13.0	4.5	16.7
Revenue Fund	76	73	(4.1)	39.0	14.3
Subtotal	358	392	9.5	11.6	16.2
Debt Charges	6	9	50.4	18.0	4.3
Ontario Home Renewal Plan	11	8	(23.4)	(6.0)	12.5
Other	51	97	90.4	(26.6)	26.9
TOTAL	426	506	18.8	3.7	16.1

Composition of Municipal Reserves and Reserve Funds
Expenditures by Object and Type of Municipality, 1984

Figure 4-1



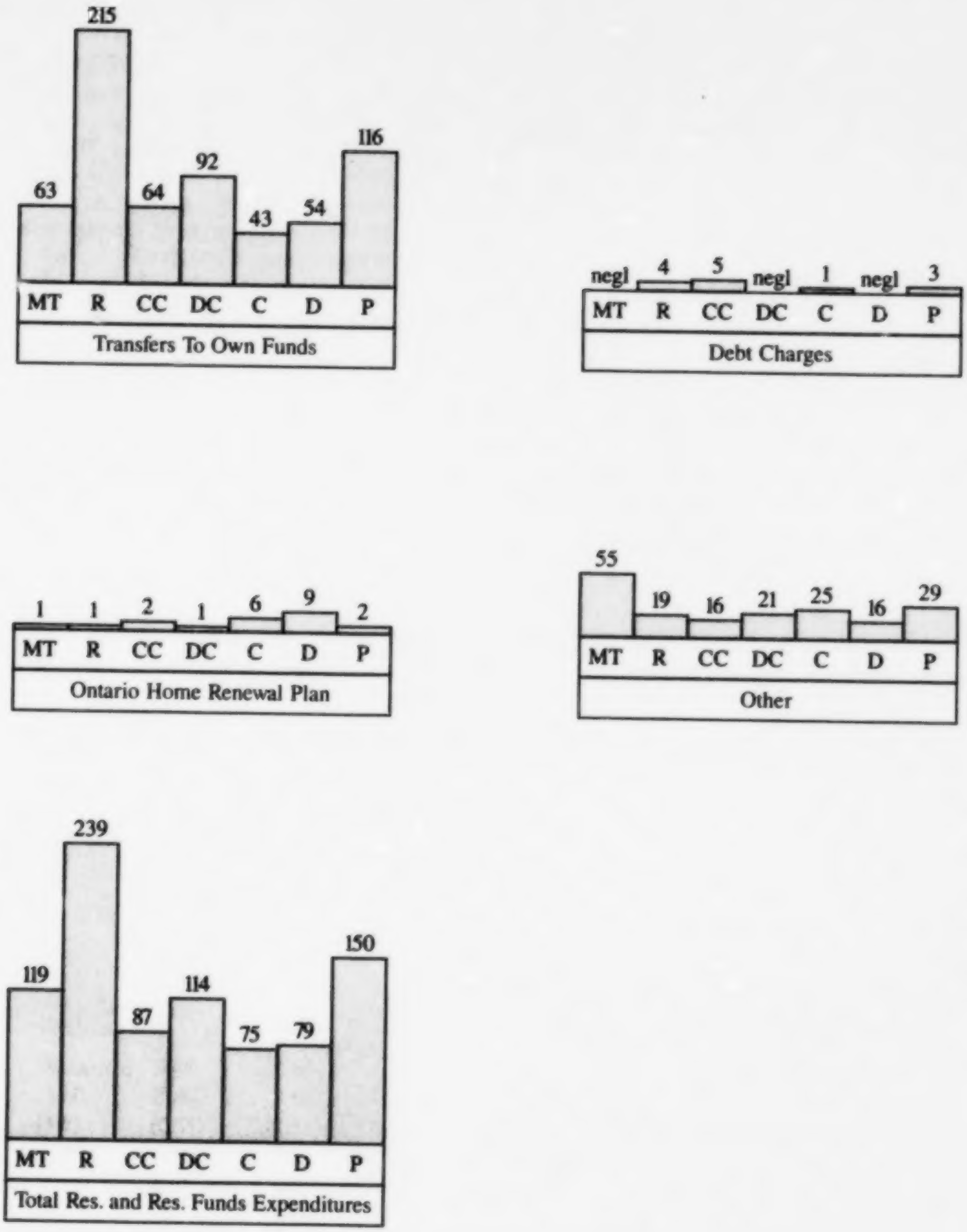
K
E
Y

OwnTr = Transfers to Own Funds
Oth = Other

DC = Debt Charges
OHRP = Ontario Home Renewal Plan

Municipal Reserves and Reserve Funds Expenditures per Household ($) by Object and Type of Municipality, 1984

Figure 4-2



KEY			
K E Y	MT = Metro Toronto DC = District Cities P = Province	R = Regions C = Counties	CC = County Cities D = Districts

Revenues

Regions continued to report the largest amount of reserve and reserve fund revenues, at $344 million or $320 per household, reflecting, in part, the rapid development occurring in many regional municipalities. These municipalities tend to rely heavily on revenue sources such as lot levies, which accounted for a substantial portion of their total revenue flow, 28.0 per cent. Metro Toronto reported the second highest levels, at $164 per household, followed closely by District Cities, at $152 per household. County Cities, Counties and Districts had revenues of less than $119 per household.

Contributions from current revenues, apart from being the single largest source of revenue, increased substantially during 1984, 22.8 per cent to $365 million. The main cause for this increase was the 164.5 per cent increase in transfers by the Municipality of Metropolitan Toronto to replenish its capital financing stabilization reserve. In most of the sectors, transfers from the revenue and capital funds accounted for in excess of 70 per cent of total revenues. The major exception was in Regions, where these transfers accounted for less than 50 per cent. Greater reliance by the Regions on lot levies as a source of capital financing explains the difference.

Another revenue source which underwent a major increase over 1983 was investment income. It increased 24.8 per cent to $105 million, accounting for 15.5 per cent of total revenues. This reversed the previous year's experience when investment income declined by 24.7 per cent as a result of the drop in interest rates which began in late 1982.

Lot levy revenues grew 10.5 per cent in 1984 in contrast to the 50.1 per cent increase reported the previous year. However, it still represented a substantial increase over 1982, when housing starts slowed dramatically. This stronger growth in lot levies during the past two years has accompanied the return to health of the building industry.

Year-End Balances

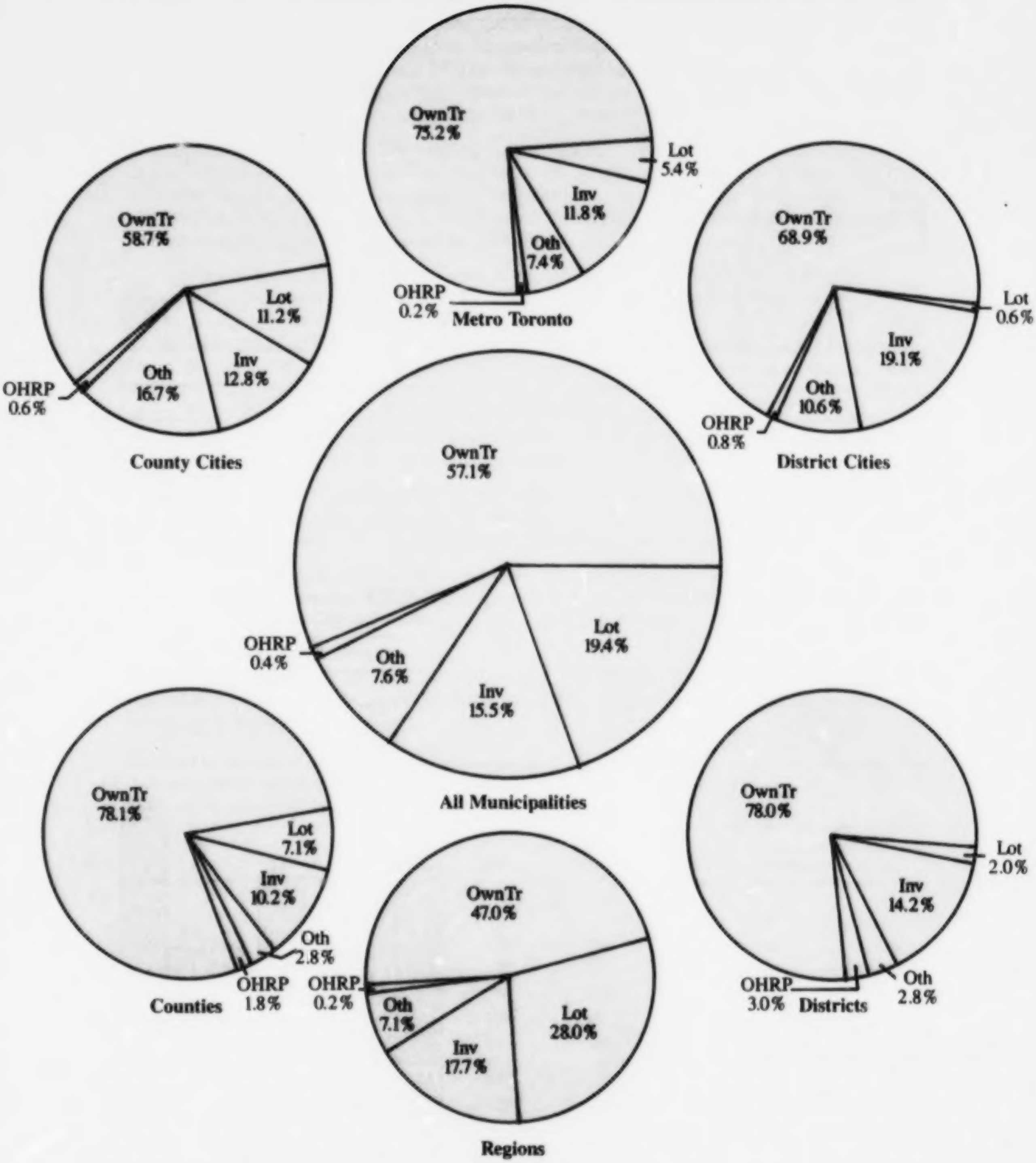
At the end of 1984, the amount of reserves and reserve funds held by municipalities totalled $1.7 billion, an increase of $165 million or 10.8 per cent over 1983. This year's balances were the highest ever reported by municipalities and were approximately two and one-half times higher than in 1977. The average annual growth rate of reserves and reserve funds between 1977 and 1982 was 14.6 per cent compared to 10.3 per cent in the Consumer Price Index.

Municipal Reserves and Reserve Funds Revenues by Source, 1984 — Table 4-2

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Transfers From Own Funds					
Capital Fund	20	19	(7.6)	(43.4)	90.2
Revenue Fund	299	365	22.8	1.4	16.9
Subtotal	319	384	20.4	(3.9)	19.1
Lot Levies	118	131	10.5	50.9	2.2
Investment Income	84	105	24.8	(24.7)	34.4
Ontario Home Renewal Plan	3	3	(17.9)	(77.3)	(9.4)
Other	48	51	9.5	(2.7)	6.6
TOTAL	572	674	18.2	(2.0)	11.8

Composition of Municipal Reserves and Reserve Funds
Revenues by Source and Type of Municipality, 1984

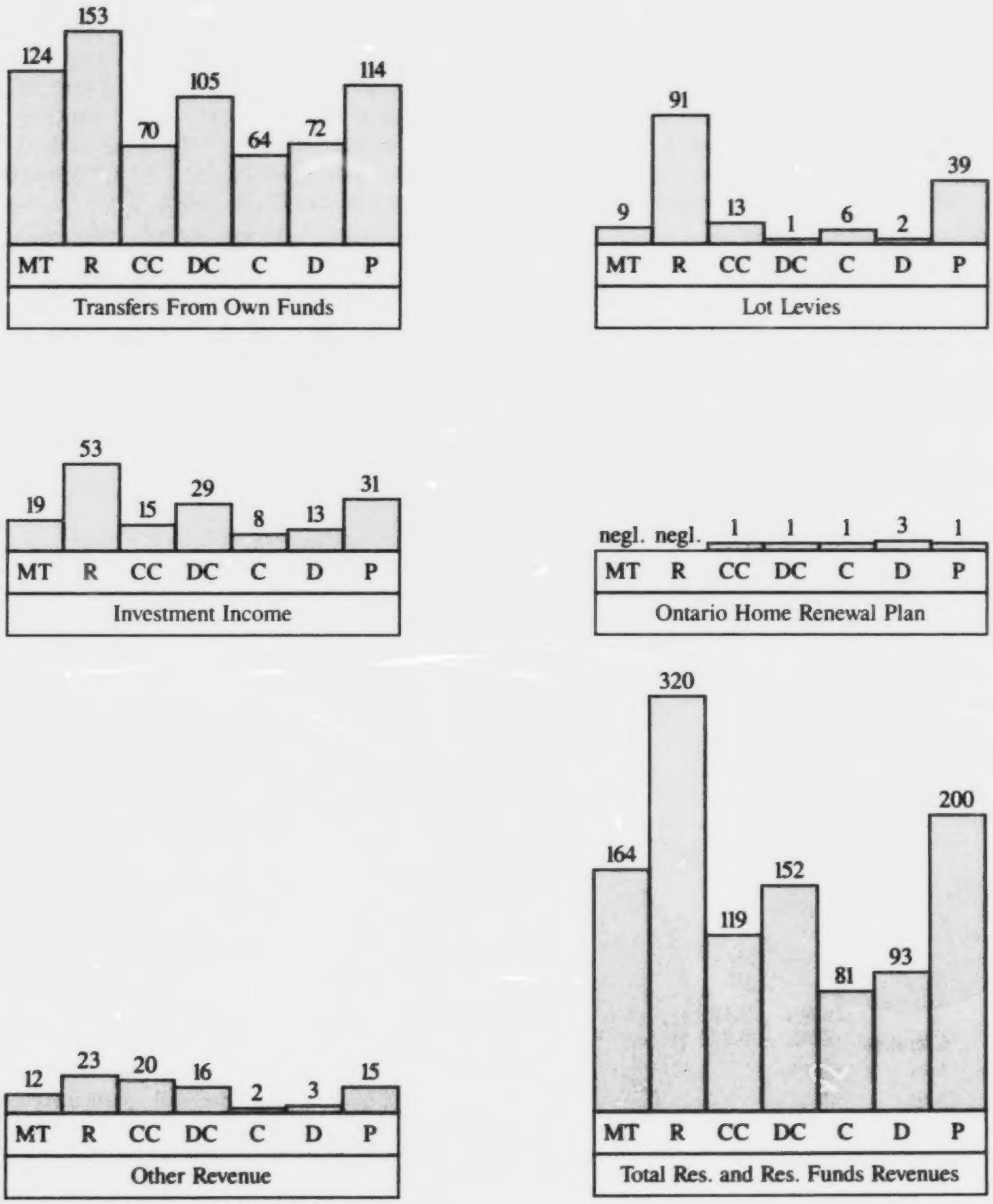
Figure 4-3



K E Y	OwnTr = Transfers from Own Funds Lot = Lot Levies Oth = Other Revenue	Inv = Investment Income OHRP = Ontario Home Renewal Plan

Municipal Reserves and Reserve Funds Revenues per Household ($) by Source and Type of Municipality, 1984

Figure 4-4



KEY

MT = Metro Toronto
DC = District Cities
P = Province
R = Regions
C = Counties
CC = County Cities
D = Districts

On a per household basis, reserve and reserve fund balances were significantly higher in the Regions, at $714 per household, for the reasons already discussed. Within this sector, municipalities recording the highest balances were: the City of Mississauga ($124 million), Ottawa-Carleton Region ($74 million), and Hamilton-Wentworth Region ($59 million). Although Metro Toronto reported year-end balances of $433 per household, the fourth largest of all sectors, the City of Toronto and the Municipality of Metropolitan Toronto recorded the first and third largest balances in the Province at $142 million and $87 million, respectively.

At $593 million, the balances held for capital expenditure purposes formed the largest component representing 34.9 per cent of the total. Most of the funds held were designated for the following services: general administration ($75 million), sewers ($64 million), libraries and other recreational facilities ($52 million), water projects ($49 million), transportation services ($49 million) and housing, industrial development and other projects ($172 million).

Lot levies accounted for 20.0 per cent of the total reserves and reserve funds balances. At $340 million, they represented the second largest pool of funds. However, this amount does not include all lot levy balances. For example, lot levy revenues collected and earmarked for road construction could be left in a lot levy reserve fund or allocated to a specific capital reserve fund for roads. About 85 per cent of the reported lot levy balances were held by municipalities within Regions. The municipalities reporting the highest lot levy reserve fund balances were: Mississauga ($57 million), Durham Region ($21 million), Peel Region ($18 million), and Brampton ($16 million). Other municipalities with significant balances could not be identified because the lot levies were reported in various specific functional categories as mentioned above.

Continuing the established trend of high annual rates of increase, contingency balances recorded the highest rate of increase, at 60.7 per cent. In this instance, about three-quarters of the increase was accounted for by the Municipality of Metropolitan Toronto.

The amounts being held for other purposes represented the third largest category, at $289 million or 17.0 per cent of the total. These funds are generally used for purposes such as parking operations, exchange rate stabilization, accrued debenture interest, debenture repayments and utility rate stabilization.

The year-end OHRP balance declined again in 1984 by 22.4 per cent. As of January 1, 1985 this reserve fund will become a trust fund and it will no longer be reported in the Financial Information Returns.

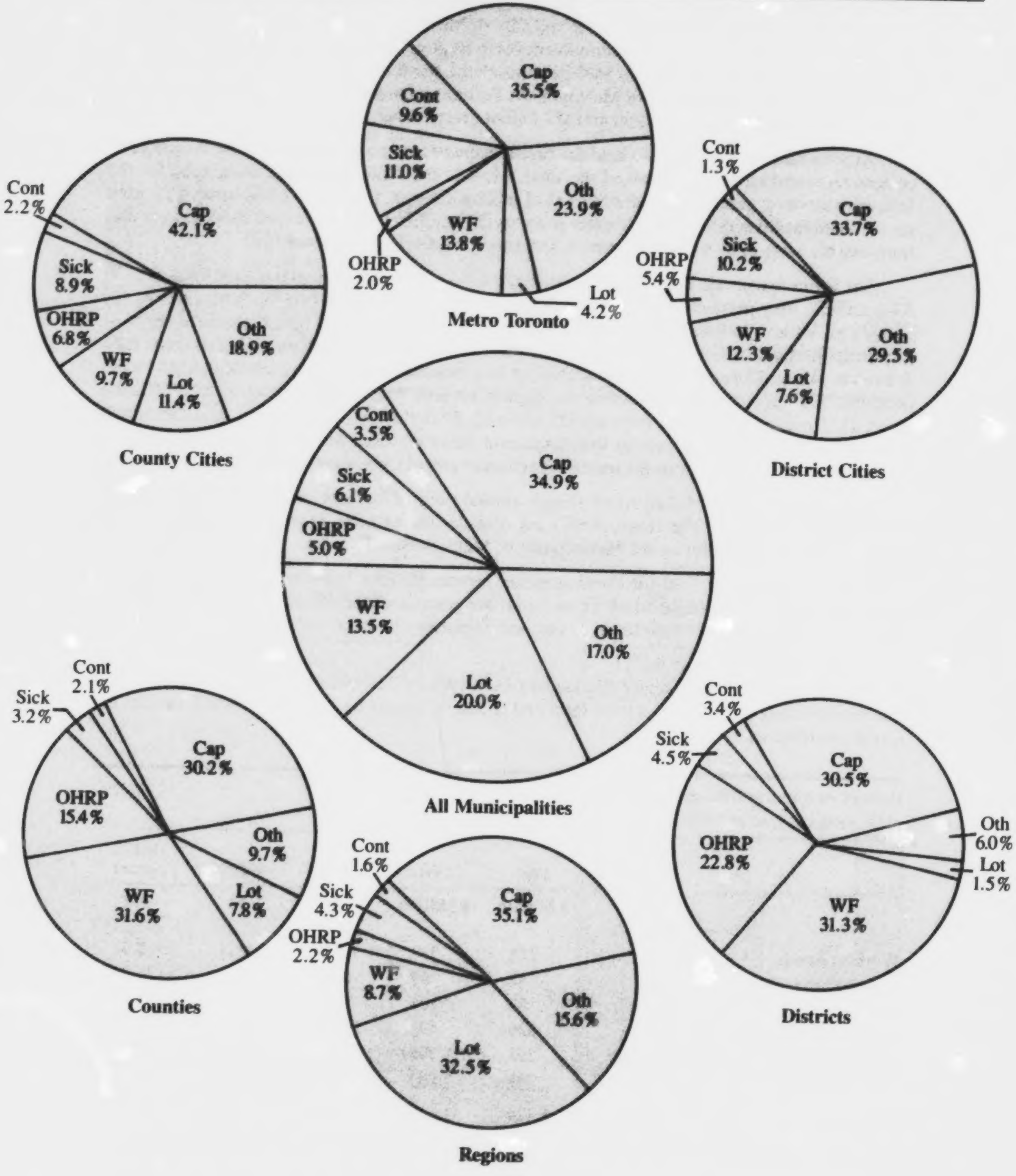
Balance of Municipal Reserves and Reserve Funds by Function at End of 1984

Table 4-3

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Working Funds	216	230	6.4	13.3	8.3
Contingencies	37	59	60.7	37.1	21.7
Sick Leave	90	104	16.2	17.1	23.5
Capital Expenditures	526	593	12.8	(1.4)	20.2
Lot Levies	293	340	15.9	37.4	11.6
Other Purposes	264	289	9.3	11.8	14.2
Subtotal	1,426	1,615	13.3	11.4	14.3
Ontario Home Renewal Plan	108	84	(22.4)	(4.8)	17.9
TOTAL	1,534	1,699	10.8	10.3	14.6

Composition of Municipal Reserves and Reserve Funds
Year-End Balances by Function and Type of Municipality, 1984

Figure 4-5

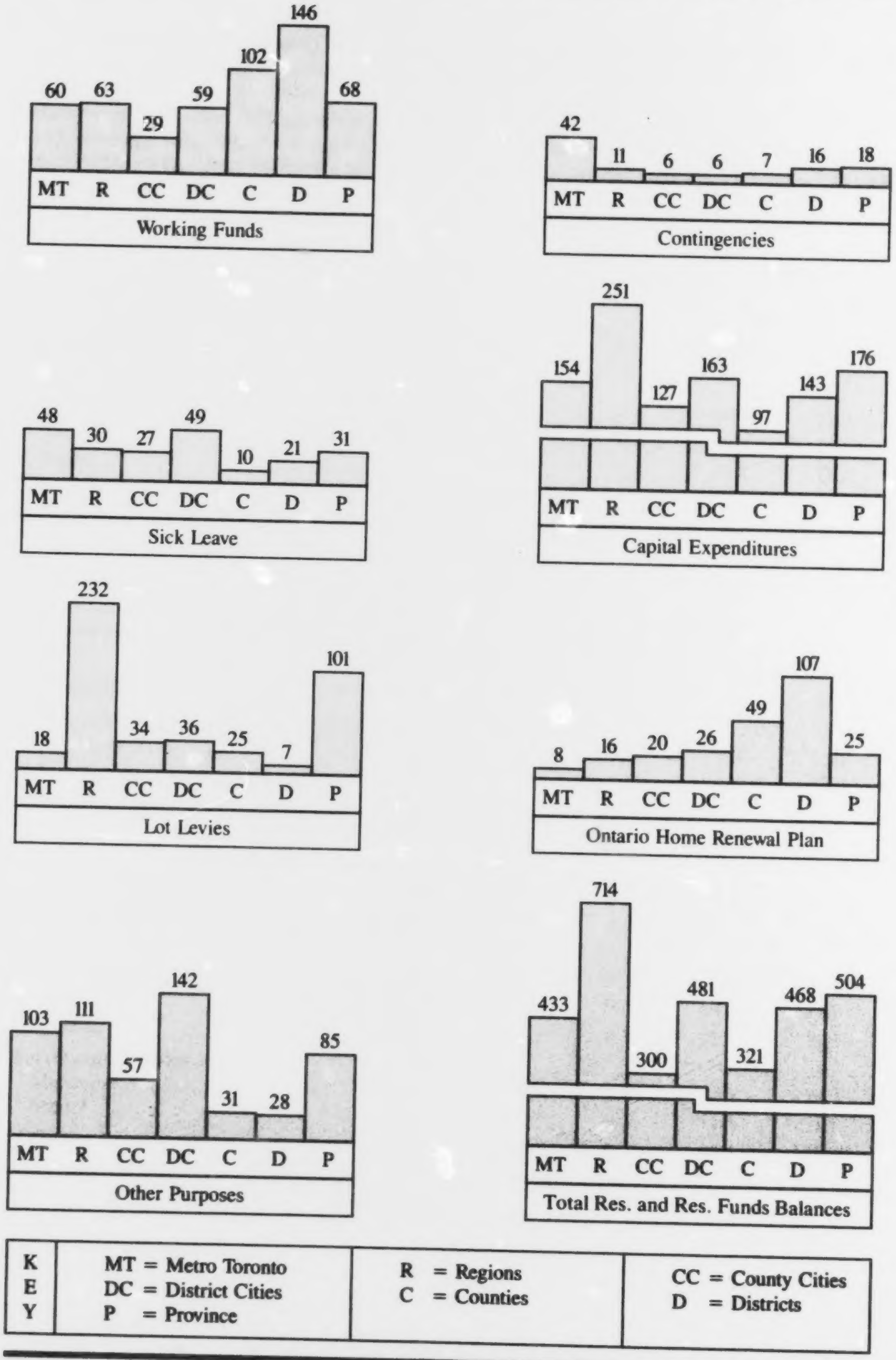


KEY

Cap = Capital Expenditures
Lot = Lot Levies
WF = Working Funds
OHRP = Ontario Home Renewal Plan
Sick = Sick Leave
Cont = Contingencies
Oth = Other

Municipal Reserves and Reserve Funds Year-End Balances per Household ($) by Function and Type of Municipality, 1984

Figure 4-6



Chapter 5

PROPERTY TAXATION

Property taxation includes taxes collected by each lower-tier municipality on behalf of school boards and upper-tiers (where applicable) as well as for their own purposes. Taxation also includes those municipal charges levied directly on the users of certain municipal services. The charges include sewer billings, garbage collection fees, local improvement charges, telephone and telegraph taxation, fire service charges, etc. Other fees or service charges (such as direct water billings, transit fares, homes for the aged per diem rates, and recreation program fees) are reported separately as user fees.

Property Taxation Levied by Purpose and Type of Municipality

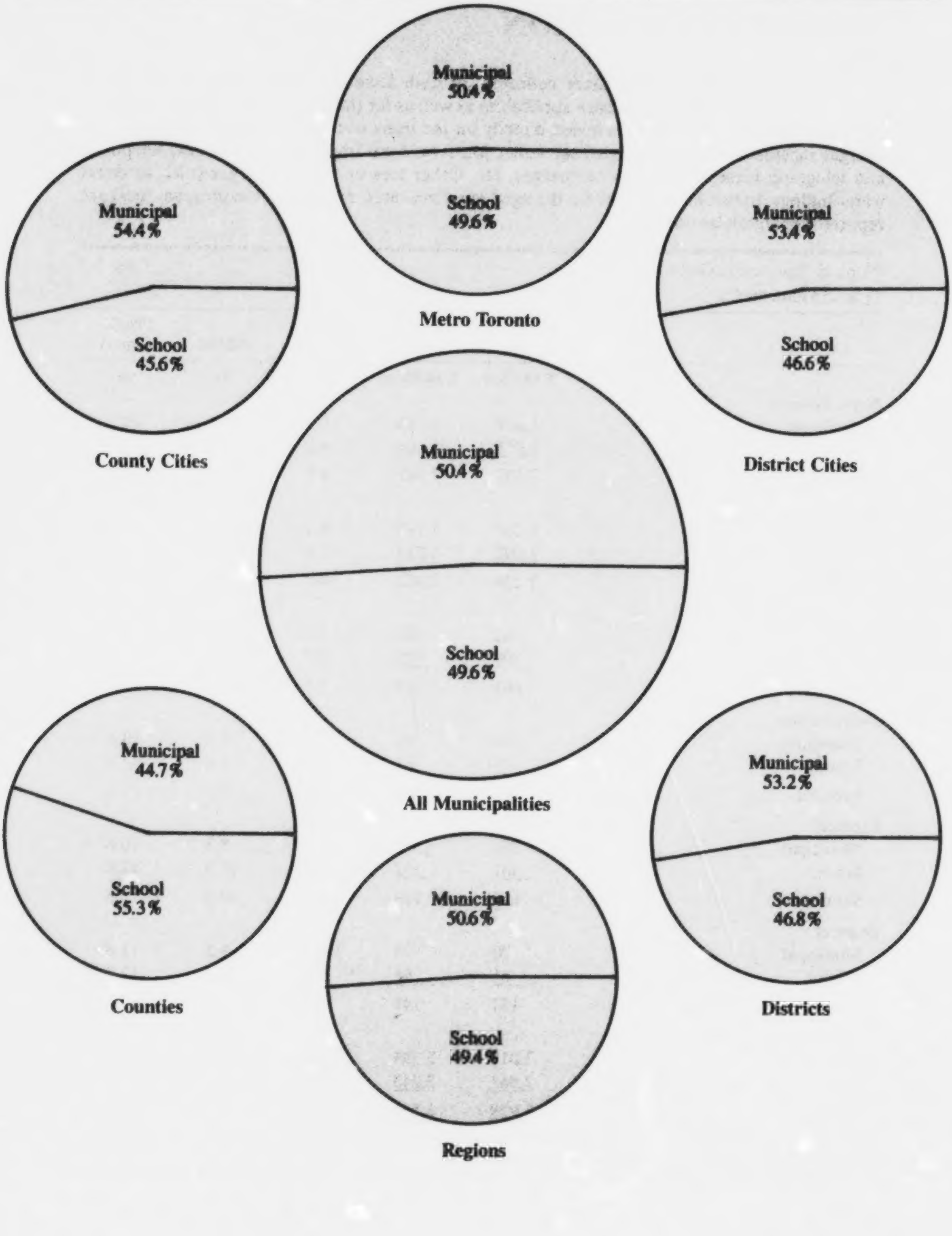
Table 5-1

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Metro Toronto					
Municipal	1,059	1,183	11.6	10.3	10.5
School	1,076	1,164	8.2	11.4	10.6
Subtotal	2,135	2,347	9.9	10.8	10.6
Regions					
Municipal	1,137	1,240	9.1	8.9	11.2
School	1,092	1,213	11.0	11.8	12.8
Subtotal	2,229	2,453	10.0	10.3	12.0
County Cities					
Municipal	362	388	7.2	8.0	9.3
School	300	325	8.5	10.8	11.2
Subtotal	662	713	7.7	9.2	10.1
District Cities					
Municipal	89	95	6.4	7.0	10.4
School	77	83	7.4	9.4	12.9
Subtotal	166	178	6.9	8.1	11.5
Counties					
Municipal	294	317	7.9	8.3	10.6
School	361	392	8.6	11.3	12.4
Subtotal	655	709	8.3	10.0	11.6
Districts					
Municipal	70	75	7.2	9.5	11.6
School	61	66	9.5	14.2	12.8
Subtotal	131	141	8.3	11.6	12.1
Total Local Government					
Municipal	3,011	3,298	9.5	9.2	10.7
School	2,967	3,243	9.3	11.5	11.8
Total	5,978	6,541	9.4	10.3	11.2

Note: Municipal includes property taxes and charges.

Composition of Property Taxes By Purpose and Type of Municipality, 1984

Figure 5-1



Total Taxes Levied

Total taxation yielded approximately $6.5 billion, a 9.4 per cent increase over 1983. Property taxation increases peaked in 1982 when the rate reached 13.6 per cent.

The proportion of property taxation for school and municipal purposes remained the same as in 1983, 49.6 per cent for school purposes compared to 50.4 per cent for municipal purposes. In all sectors except Metro Toronto, school board taxes grew faster than municipal taxes with the difference generally being between one and two percentage points. In Metro Toronto, municipal taxes increased 11.6 versus 8.2 per cent for school purposes causing the province-wide average increase of the two types of taxes to be nearly the same, 9.5 and 9.3 per cent, respectively.

School purpose tax increases across Ontario ranged from a low of 7.4 per cent in the four District Cities to a high of 11.0 per cent in the Regions. Municipal tax increases were slightly more variable. Metro Toronto and the Regions had the highest increases, at 11.6 and 9.1 per cent, respectively, while District Cities reported the lowest increase, at 6.4 per cent. The increases in the other three sectors were between 7 and 8 per cent.

Assessment and Mill Rate Changes

The two principal components on which property taxation is based, assessment and mill rates, experienced some notable changes from 1983 that may not be readily apparent in the overall context. Total growth in assessment was up slightly at 2.3 per cent as compared to 2.0 per cent in 1983. Similarily, total mill rate increases were marginally lower, 6.9 per cent compared to 7.6 per cent in 1983.

Two specific areas showing substantive changes were commercial and industrial assessment and school mill rates. The former, reflecting improved economic conditions, increased 2.0 per cent compared to 1.3 per cent in 1983. The latter increased less than 7 per cent on average, two full percentage points lower than the increase for 1983. In contrast, municipal mill rate increases were generally higher than in 1983.

The Regions recorded the largest increase in residential and farm assessment as well as total assessment, 3.5 and 3.2 per cent, respectively, although both increases were still below their historical averages. In contrast, District Cities, which had the largest percentage increase for total assessment in 1983, at 3.8 per cent, recorded virtually no increase in 1984 as a result of a moderate decline in their commercial and industrial assessment base. By comparison, the other municipalities in Districts had the greatest percentage increase in the commerical and industrial assessment base of all the sectors, 3.3 per cent, almost doubling the previous year's increase. County municipalities and County Cities recorded moderately higher increases in assessment than in 1983.

Overall mill rate increases were very similar in all sectors, ranging from 6.5 to 7.2 per cent. However, some sectors experienced very different growth rates compared to 1983. For instance, while Metro Toronto recorded the largest increase in municipal mill rates for the second consecutive year at 8.2 per cent, it recorded the smallest increase in school mill rates at 5.1 per cent. On the other hand, mill rate increases in Districts were double those for 1983.

Total Assessment Changes by Property Class and Type of Municipality

Table 5-2

	1984/83	1983/82	1982/77 Annual
	%	%	%
Residential & Farm			
Metro Toronto	2.1	2.8	2.3
Regions	3.5	2.9	3.8
County Cities	1.8	1.5	2.8
District Cities	0.6	4.3	4.1
Counties	1.6	1.2	2.5
Districts	2.4	3.3	4.5
Provincial Average	2.5	2.4	3.1
Commercial & Industrial			
Metro Toronto	2.4	0.3	2.9
Regions	2.4	2.7	3.9
County Cities	0.3	0.0	2.6
District Cities	(1.3)	3.2	1.3
Counties	2.0	1.6	2.6
Districts	3.3	1.7	2.3
Provincial Average	2.0	1.3	3.1
All Properties			
Metro Toronto	2.3	1.6	2.6
Regions	3.2	2.8	3.8
County Cities	1.3	0.9	2.7
District Cities	(0.3)	3.8	2.8
Counties	1.7	1.3	2.5
Districts	2.7	2.7	3.6
Provincial Average	2.3	2.0	3.1

Mill Rate Changes by Purpose and Type of Municipality

Table 5-3

	1984/83	1983/82	1982/77 Annual
	%	%	%
Municipal			
Metro Toronto	8.2	8.2	7.4
Regions	6.5	5.2	7.6
County Cities	5.8	6.5	6.6
District Cities	6.3	3.2	6.8
Counties	6.2	5.9	7.5
Districts	5.3	2.4	7.6
Provincial Average	6.8	6.2	7.4
School			
Metro Toronto	5.1	9.8	7.3
Regions	7.9	8.4	8.9
County Cities	7.2	9.7	7.8
District Cities	7.4	6.2	8.5
Counties	7.0	9.5	9.3
Districts	8.2	4.7	9.0
Provincial Average	6.9	9.0	8.3
Total			
Metro Toronto	6.7	9.0	7.4
Regions	7.2	7.0	8.3
County Cities	6.5	7.9	7.2
District Cities	6.9	4.6	7.7
Counties	6.6	7.7	8.4
Districts	6.8	3.6	8.3
Provincial Average	6.9	7.6	7.9

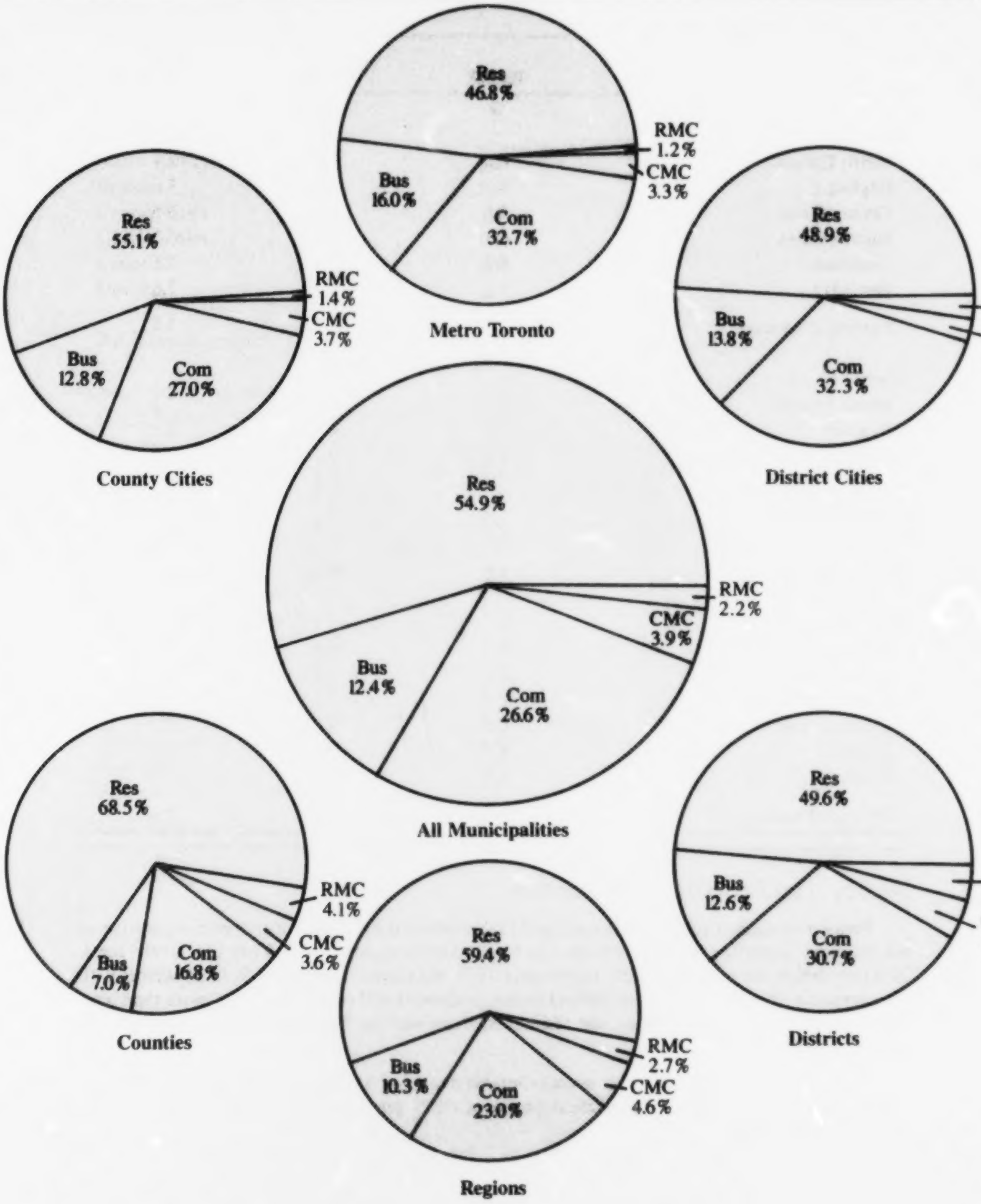
Residential Property Tax Burden

Properties subject to the residential mill rate continued to be the most important source of tax revenue, increasing their contribution to total taxation slightly, to 57.1 per cent of the total. This proportion has remained fairly stable since 1977. As shown on Figure 5-2, in all sectors with the exception of Metro, properties subject to the residential mill rate contributed more than one-half of total taxation. In Counties, the residential share was the highest at 72.6 per cent of total taxes.

Residential property tax levels across Ontario averaged $1,036 per household in 1984; divided almost equally between municipal purposes ($524 per household) and school purposes ($512 per household).

Composition of Property Taxes by Tax Class and Type of Municipality, 1984

Figure 5-2



KEY		
	Res = Residential & Farm Bus = Business Com = Commercial & Industrial	CMC = Commercial Municipal Charges RMC = Residential Municipal Charges

Metro Toronto continued to have the highest average level of residential property taxes per household, at $1,263, with the City of North York recording the highest at $1,401 per household. The Regions, with an increase in residential taxation of 8.4 per cent in 1984, had the second highest level at $1,115 per household. Other than the Village of Rockcliffe Park, with an average tax per household at $3,752, the Town of Vaughan in the Region of York had the highest average residential tax level at $1,687 per household, representing 4.0 per cent of household income. In contrast, the lowest taxation per household in the Regions was reported by Georgian Bay Township in Muskoka, at $519 or 1.6 per cent of household income.

The sector with the lowest average residential tax levels per household was the Districts. At approximately $576 per household, property taxes were generally $125 per household or 20 per cent lower than those in Counties, which had the second lowest tax levels, on average, in the Province. The difference is accounted for by correspondingly lower property tax levels for school purposes. In both sectors, the municipal portion of the tax bill was virtually the same, $319 per household (Districts) compared to $325 per household (Counties).

Except for the municipalities in northern Ontario, school taxes, on average, accounted for approximately half of the typical residential tax bill. In northern Ontario, the school tax portion was slightly lower at 45 per cent. Northern municipalities also had the lowest school tax levels in the Province ($257 per household in Districts and $364 per household in District Cities). The sector with the highest level of school taxes was Metro Toronto, at $627 per household, followed by the Regions, at $555 per household. All county municipalities, including cities, had relatively lower school tax levels.

Property Taxation by Tax Class

Table 5-4

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Properties Taxed At Residential Rate					
Realty Taxes	3,277	3,590	9.6	10.5	10.9
Municipal Charges	129	146	13.4	15.5	13.3
Subtotal	3,406	3,736	9.7	10.7	10.9
Properties Taxed At Commercial Rate					
Realty Taxes	1,603	1,743	8.7	9.4	11.2
Business Taxes	743	810	9.0	8.8	11.1
Municipal Charges	226	252	11.5	16.1	16.4
Subtotal	2,572	2,805	9.1	9.8	11.6
TOTAL PROPERTY TAXATION	5,978	6,541	9.4	10.3	11.2

Average Gross Residential Property Taxation per Household by Type of Municipality **Table 5-5**

	1983	1984	1984/83	1983/82	1982/77 Annual
	$	$	%	%	%
Metro Toronto					
Municipal Taxes	550	601	9.3	8.5	8.3
Municipal Charges	27	35	30.0	17.4	29.5
Subtotal	577	636	10.2	8.9	8.8
School Taxes	590	627	6.3	10.3	8.2
Total	1,167	1,263	8.2	9.6	8.4
Regions					
Municipal Taxes	471	505	7.2	6.3	7.7
Municipal Charges	50	55	10.0	16.3	9.2
Subtotal	521	560	7.5	7.2	7.7
School Taxes	508	555	9.3	9.7	9.4
Total	1,029	1,115	8.4	8.4	8.5
County Cities					
Municipal Taxes	430	457	6.3	7.0	6.9
Municipal Charges	23	24	4.4	15.0	1.9
Subtotal	453	481	6.2	7.4	6.7
School Taxes	375	404	7.7	10.3	8.0
Total	828	885	6.9	8.7	7.2
District Cities					
Municipal Taxes	362	386	6.6	2.0	8.7
Municipal Charges	35	35	0.0	12.9	8.4
Subtotal	397	421	6.1	2.8	8.6
School Taxes	339	364	14.8	5.0	10.5
Total	736	785	6.7	3.8	9.4
Counties					
Municipal Taxes	262	279	6.5	6.5	8.4
Municipal Charges	43	46	7.0	7.5	10.5
Subtotal	305	325	6.6	6.7	8.7
School Taxes	351	378	7.7	9.3	10.4
Total	656	703	7.2	8.1	9.6
Districts					
Municipal Taxes	266	280	5.3	9.5	9.6
Municipal Charges	37	39	5.4	8.8	7.3
Subtotal	303	319	5.3	9.4	9.3
School Taxes	237	257	8.4	11.8	11.0
Total	540	576	6.7	10.4	10.0
Provincial Average					
Municipal Taxes	446	481	7.9	7.0	7.9
Municipal Charges	39	43	10.3	14.7	11.3
Subtotal	485	524	8.1	7.5	8.1
School Taxes	475	512	7.8	10.0	8.9
Total	960	1,036	7.9	8.7	8.4

Note: "Household" refers to all dwelling units other than farm and seasonal dwellings. Prior to the 1982 edition, "household" comprised single-family dwelling units only.

Property Tax to Income Ratio

Although the property tax to income ratio on a province-wide basis has remained fairly static at 2.6 per cent since 1977, the level and trends among the sectors differed significantly. For instance, while Regions, County Cities and District Cities registered slight declines, Metro Toronto remained unchanged and Counties and Districts showed moderate increases over the period.

Metro has maintained the highest tax to income ratio since 1977, at 2.9 per cent, almost double the Districts' ratio of 1.7 per cent. The greater scope in services provided within Metro Toronto and the heavier reliance on provincial grants within Districts accounted for the difference.

Property Taxation to Income Ratio by Type of Municipality, 1984

Table 5-6

	Average Household Income			Tax to Income Ratio		
	1977	1983	1984	1977	1983	1984
	$	$	$	%	%	%
Metro Toronto	24,200	41,000	44,000	2.9	2.8	2.9
Regions	21,900	40,400	43,000	2.9	2.5	2.6
County Cities	21,200	34,000	37,000	2.5	2.4	2.4
District Cities	20,400	36,100	37,800	2.2	2.0	2.1
Counties	17,400	29,800	31,900	1.9	2.2	2.2
Districts	18,100	31,500	33,700	1.5	1.7	1.7
Provincial Average	21,200	37,800	40,000	2.6	2.5	2.6

Notes: Average Residential Property Taxes are taken from Table 5-5.
Income figures are estimated from Revenue Canada data.

Impact of Tax Offsets on Residential Taxes per Household

In Ontario, there are several programs designed to reduce the burden of property taxes on residents. The Ontario Tax Credits which include a property tax credit and a sales tax credit are available to assist residents under 65 years of age. For purposes of this publication, only the property tax credit is included as a property tax offset. In 1984, approximately $220 million was distributed under this program. For eligible persons over 65 years of age, the Ontario Tax Grant is available to reduce their property tax burden. Under this program, approximately $280 million was distributed in 1984. In addition, municipalities have the option of providing assistance through the Municipal Elderly Residents Assistance Program. Under this program, a property tax rebate is provided to needy residents over 65 years of age. Nineteen municipalities participated in the program in 1984, providing a total assistance of $2 million.

In total, the three tax offset programs reduced the average tax burden on residents by $156 per household, an increase of $4 per household over 1983.

Impact of Tax Offsets on Residential Taxation per Household

Table 5-7

	1983	1984	1984/83	1983/82	1982/77 Annual
	$	$	%	%	%
Municipal Taxes & Charges	485	524	8.1	7.5	8.1
School Taxes	475	512	7.8	10.0	8.9
Gross Property Taxes	960	1,036	7.9	9.7	8.4
Tax Offsets	152	156	2.6	1.3	5.7
Net Property Taxes	808	880	8.9	10.2	9.2
Share of Household Income (%)					
Gross Taxes	2.5	2.6	n/a	n/a	n/a
Net Taxes	2.1	2.2	n/a	n/a	n/a

Notes: "Household" refers to all dwelling units other than farm and seasonal dwellings. Prior to the 1982 edition, "household" comprised single-family dwelling units only.

"n/a" denotes "not appropriate".

Chapter 6

LONG-TERM DEBT AND OTHER COMMITMENTS

Long-term debt and other commitments generally play an important role with respect to the long-term financial stability of municipalites. Long-term debt is normally incurred by those municipalities who wish to have future users of municipal facilities contribute toward their financing. Its importance lies in the fact that it pre-commits the future financial resources of municipalities and therefore, it must be used cautiously in order to avoid committing future resources beyond prudent levels.

Total Debt Issued During Year

Although total capital spending increased moderately during 1984, municipalities and school boards, collectively, continued to depend less on long-term borrowing as a source of financing. The amount of new debt issued was $290 million or 5.2 per cent less than in 1983. Of the total, municipalities issued 92.1 per cent, mostly in the form of public debentures. The remainder, 7.9 per cent or $23 million, was issued by school boards. Since 1977, new debt issued by municipalities has declined by half, from $152 per household to $79 per household in 1984. The most striking decline has occurred in Metro Toronto where it dropped from $257 to $60 per household over the period.

The Regions continued to issue the bulk of new debt, 46.6 per cent of the total. District Cities experienced the greatest increase and issued the largest amount of any sector, on a per household basis. Their share rose from $69 per household in 1983 to $142 per household. The borrowing was mostly in respect of new sewer and water projects.

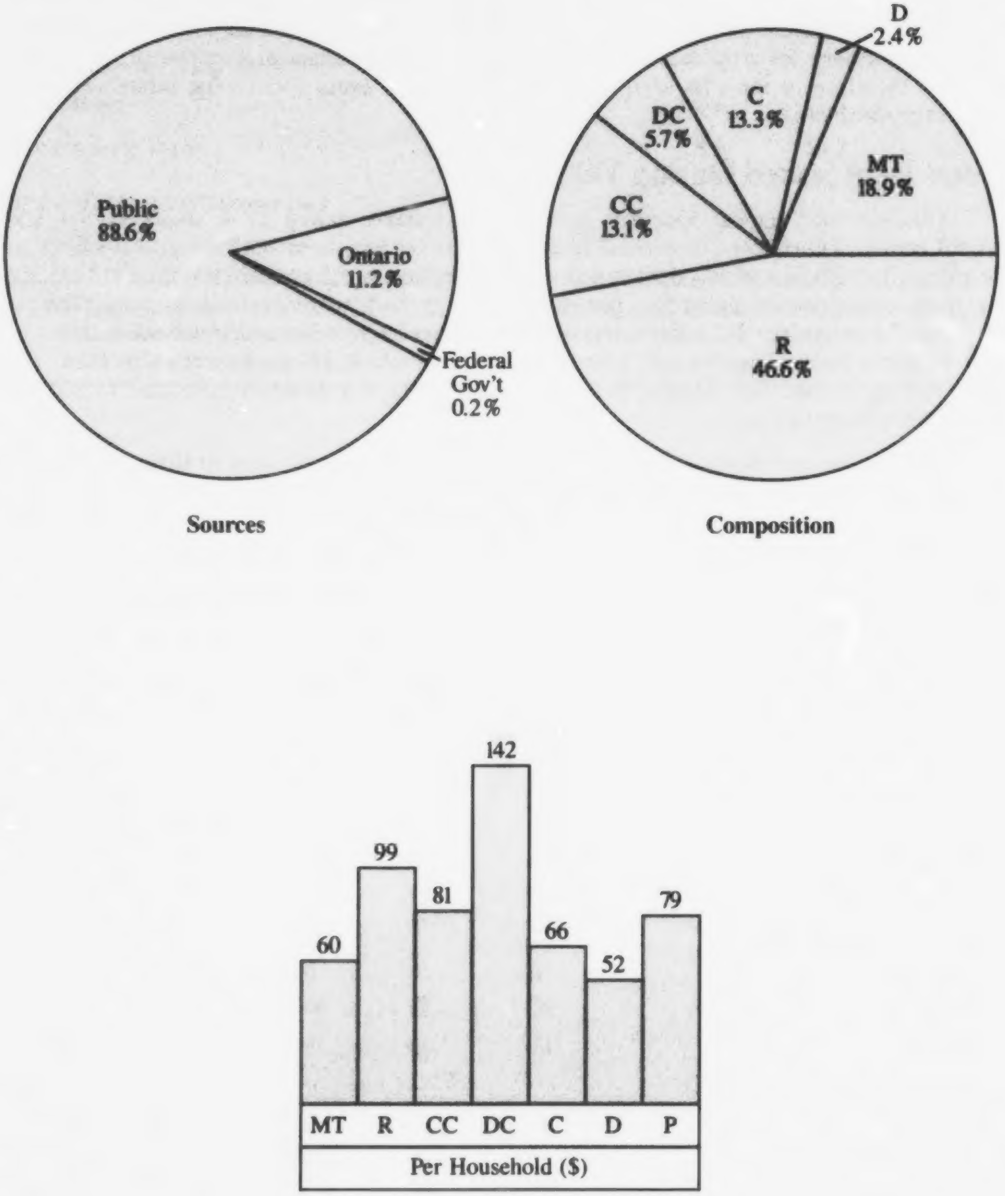
Long-Term Borrowing by Source

Table 6-1

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Issued By Municipalities					
Ontario	30	30	(2.2)	(37.4)	(3.4)
Federal Government	5	1	(90.9)	6,234.9	(0.1)
Public	254	236	(7.0)	(27.9)	10.4
Subtotal	289	267	(7.6)	(27.7)	3.3
Issued By School Boards					
Ontario	0	0	0.0	0.0	(20.3)
Public	17	23	35.3	(26.1)	45.7
Subtotal	17	23	35.3	(26.1)	13.9
Total Local Government					
Ontario	30	30	(2.2)	(33.3)	(12.2)
Federal Government	5	1	(90.9)	0.0	2.3
Public	271	259	(4.4)	(27.7)	13.8
Total	306	290	(5.2)	(28.1)	(20.0)

Composition and Level of Municipal Long-Term Borrowing by Source and Type of Municipality, 1984

Figure 6-1



K E Y			
	MT = Metro Toronto DC = District Cities P = Province	R = Regions C = Counties	CC = County Cities D = Districts

Net Long-Term Debt Outstanding

As of the end of 1984, the total long-term debt outstanding of municipalities and school boards was approximately $3.8 billion, 3.9 per cent lower than the previous year. Municipal debt accounted for 75.2 per cent of total debt outstanding with school boards accounting for the balance. While municipal long-term debt has leveled off during the last two years, as evidenced by the negligible increase in 1983 and the 2.1 per cent decrease in 1984, school board debt has steadily decreased since 1977, largely because of declining enrollment.

Net Long-Term Debt Outstanding by Function

Table 6-2

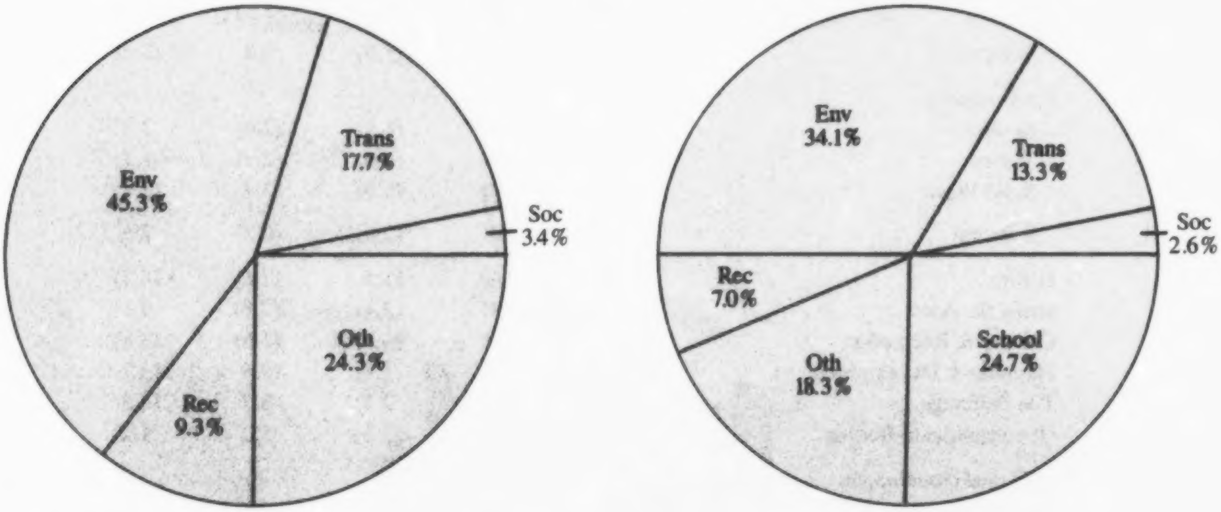
	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
General Government	83	90	8.4	15.3	(3.8)
Protection					
Police	93	91	(1.3)	15.9	9.7
Fire	30	28	(4.4)	5.4	(0.6)
Other	29	29	(2.1)	(4.8)	0.7
Subtotal	152	148	(2.0)	9.2	4.7
Transportation					
Roads	420	409	(2.6)	1.2	(1.6)
Transit	94	95	1.5	(3.6)	(7.4)
Subtotal	514	504	(1.9)	0.3	(3.2)
Environment					
Sewer	868	852	(1.9)	(2.0)	3.3
Water	402	383	(4.6)	(2.7)	1.7
Solid Waste	60	56	(6.8)	77.4	(5.4)
Subtotal	1,330	1,291	(3.0)	(0.2)	2.5
Health	59	66	11.5	(7.1)	(4.5)
Social Services	32	31	(2.4)	(7.8)	9.1
Culture & Recreation	279	266	(4.9)	(5.6)	(3.6)
Planning & Development	181	178	(1.4)	10.4	15.7
Tile Drainage	149	152	2.3	3.7	16.8
Unconsolidated Boards	132	123	(7.2)	1.2	1.2
Total Local Government					
Municipalities	2,911	2,849	(2.1)	0.8	1.3
School Boards	1,030	939	(8.8)	(8.4)	(4.7)
Total	3,941	3,788	(3.9)	(2.0)	(0.1)

Notes: Other Protection includes protective inspection and control, emergency measures, and flood control.
Roads include parking, street lighting, and air transportation.

On a per household basis, municipal debt outstanding has also declined since 1977 from $915 to $844 per household in 1984. Metro Toronto and Regions have had the greatest impact on reducing their debt outstanding. For example, Metro's debt outstanding decreased from $1,239 to $852 per household during the seven year period. The other sectors have remained largely unchanged or increased slightly. District Cities were an exception, as their debt outstanding increased substantially from $977 to $1,227 per household.

The services with the largest debt outstanding continued to be: sewers, roads, water, and cultural and recreational facilities. Collectively these services accounted for nearly three-quarters of the total debt outstanding. Significant increases occurred in general government and health. The increase for general government was mainly due to the Ottawa-Carleton Region, which reported a 159.2 per cent increase from $6.0 million to $15.7 million, for the construction of a new social services headquarters. Borrowing for additions to the two hospitals in the Region of Peel, mentioned in Chapter 3, contributed considerably to the 11.5 per cent increase for health services.

Composition of Debt Outstanding by Function, 1984 Figure 6-2



Municipalities

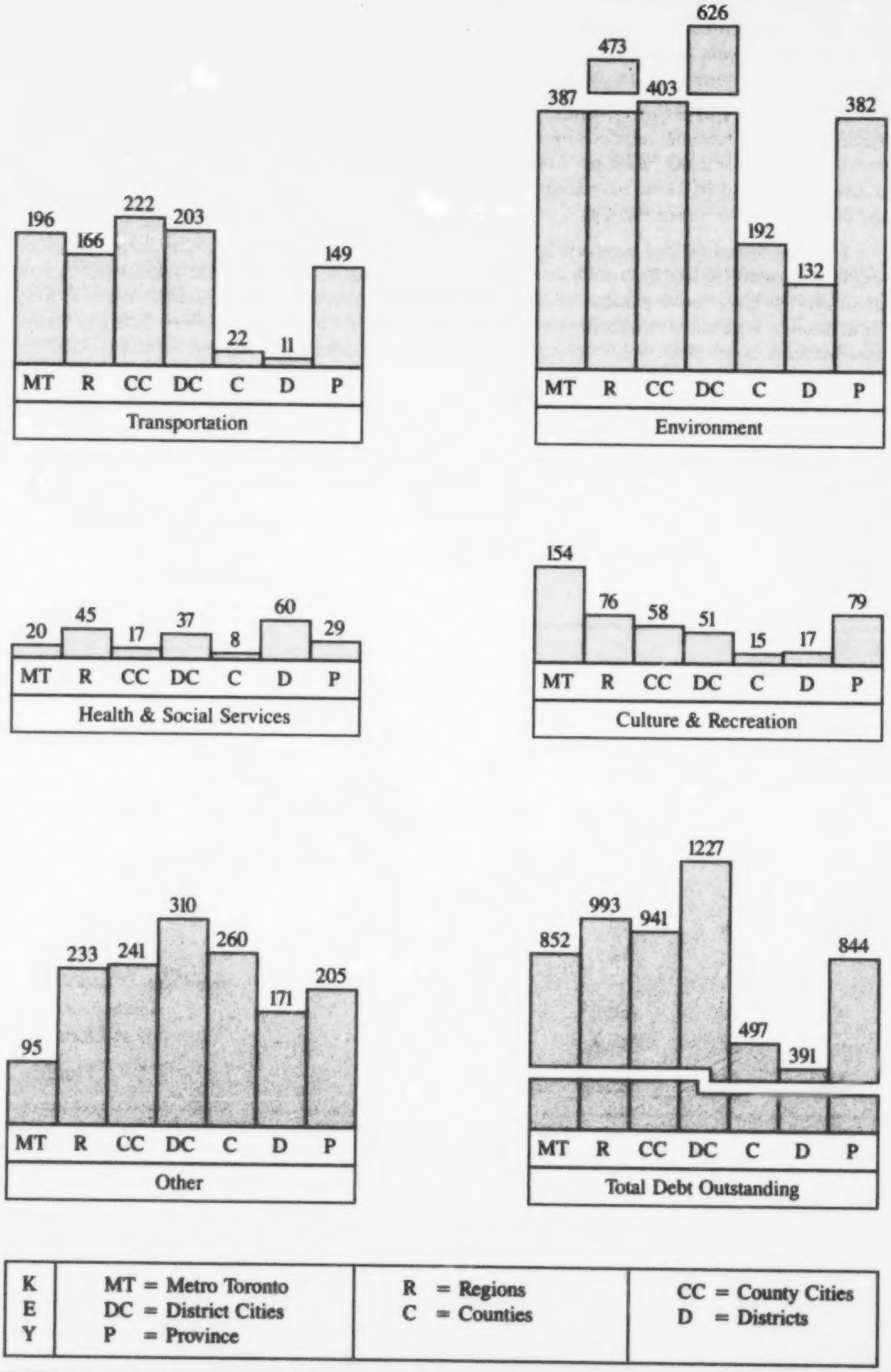
Municipalities And School Boards

KEY

Trans = Transportation
Env = Environment
Rec = Culture & Recreation
Oth = Other
School = School Boards
Soc = Health & Social Services

Municipal Debt Outstanding per Household ($)
by Function and Type of Municipality, 1984

Figure 6-3



Non-Debt Commitments

In addition to the $3.9 billion in long-term debt outstanding at the end of 1984, municipalities and school boards had other long-term commitments amounting to approximately $2.0 billion. These commitments included: provincially owned water and sewer projects operated under servicing agreements between municipalities and the Province, pension plans, sick pay credit plans, and commitments for future contributions to hospitals and universities.

Under water and sewer agreements, the Province constructed and operated water and sewer facilities. The agreements required municipalities to pay for capital and operating costs and accumulated deficits for these facilities. About two hundred municipalities had such long-term agreements. At the end of 1984, outstanding commitments totalled $270 million for water facilities and $499 million for sewer facilties.

Funding for municipal pensions is provided through the Ontario Municipal Employees Retirement System (OMERS), a fully funded pension program for all municipal employees. A few municipalities have active pension plans that pre-date the introduction of OMERS in the 1960's. Total municipal pension fund commitments were $316 million at the end of 1984. Sick pay credit commitments stood at $396 million for municipalities and about $365 million for school boards. Recently, many municipalities switched to sick benefit plans provided by insurance companies and therefore, the accumulated liability for sick leave should not increase as rapidly in future years as it has in the past.

Long-term commitments normally requiring the approval of the Ontario Municipal Board (such as long-term leases and financial support of universities and hospitals) were $90 million. Other long-term commitments amounted to $80 million.

Chapter 7

YEAR-END POSITION

Although municipalities and school boards are required by statute to prepare balanced operating budgets, in actual practise, expenditures do not generally match revenues due to unforeseen circumstances. For example, a dry summer can increase water revenues while a severe winter can increase road maintenance costs over budgeted amounts. The result is an operating surplus or deficit. The capital fund and reserves and reserve funds are not required to have balanced budgets.

Revenue Fund

At the end of 1984, municipalities and school boards had an accumulated operating surplus of $315 million. The bulk of this total was held by municipalities ($277 million). Although overall surpluses were up $25 million from the previous year, representing an increase of 14.5 per cent, revenue fund balances for school boards actually declined 20.8 per cent from $48 million to $38 million.

Municipal revenue fund year-end balances have increased in recent years, at an average annual rate of 10.8 per cent. However, as a per cent of revenue fund revenues, their accumulated surplus has remained fairly constant at approximately 3.6 per cent since 1977. This suggests that, in the face of public sector restraint, some municipal governments have managed to maintain their surplus position. In particular, Metro Toronto and the Regions accounted for two-thirds of the 1984 accumulated revenue fund balance. It is interesting to note that while Counties accounted for only $48 million of the year-end balance, they had the highest accumulated surplus as a percentage of revenues (5.2 per cent).

Revenue Fund Balance at End of 1984 — Table 7-1

	Beginning of Year Balance	Add Revenues	Less Expenditures	End of Year Balance	Per Cent of Revenues
	$ Million	$ Million	$ Million	$ Million	%
Municipalities					
Metro Toronto	96	2,645	2,638	103	3.9
Regions	72	2,829	2,819	82	2.9
County Cities	16	867	860	23	2.7
District Cities	12	284	283	13	4.6
Counties	40	919	911	48	5.2
Districts	6	237	235	8	3.4
Total Local Government					
Municipalities	242	7,781	7,746	277	3.6
School Boards	48	6,705	6,715	38	0.6
Total	290	14,486	14,461	315	2.2

Note: Revenues and Expenditures include all interfund transfers.

Capital Fund

Unlike the revenue fund, municipalities and school boards are not required to match capital expenditures with capital revenues in the same year. Quite often, capital projects are not permanently financed until total costs are known, sometime after completion. This often causes substantial year-end differences to occur between the amounts expended and financed.

Municipalities and school boards began 1984 with $31 million in capital spending not permanently financed. This was the lowest amount carried into a new year by local governments since 1977. By the end of 1984, the outstanding balance was further reduced to $9 million. Although municipalities ended the year with a $9 million surplus, school boards showed $18 million in unfinanced expenditures. The municipal year-end capital fund surplus resulted from Regions increasing their own surplus balances from $8 to $39 million.

Municipalities have been experiencing a trend, in recent years, toward smaller year-end balances in unfinanced capital expenditures. For example, in the late 1970's unfinanced capital expenditures varied from $100 to $135 million a year. In the early 1980's, the equivalent amounts were less than $20 million. All municipal sectors have followed this trend in recent years, with the exception of Metro Toronto which had been reporting significant surpluses for several years now.

Capital Fund Position at End of 1984 Table 7-2

	Beginning Of Year Balance	Add Revenues	Less Expenditures	End of Year Balance
	$ Million	$ Million	$ Million	$ Million
Municipalities				
Metro Toronto	39	383	383	39
Regions	8	723	692	39
County Cities	(16)	135	137	(18)
District Cities	(10)	76	75	(9)
Counties	(31)	271	274	(34)
Districts	(7)	83	84	(8)
Total Local Government				
Municipalities	(17)	1,671	1,645	9
School Boards	(14)	254	258	(18)
Total	(31)	1,925	1,903	(9)

Reserves and Reserve Funds

Reserves and reserve funds represent the "savings" of local governments and are generally used to moderate mill rate increases and to finance capital projects.

Total reserves and reserve funds held by municipalities and school boards were $1.9 billion and represented 13.4 per cent of total operating revenues at the end of 1984 — an increase of 10.0 per cent. Municipal reserves and reserve funds, which accounted for 87.9 per cent or $1.7 billion of this total, increased 10.8 per cent. The annual increases for both 1984 and 1983 were relatively low compared to the annual average of 14.8 per cent between 1977 and 1982. During 1982 and 1983, municipalities concentrated their efforts on accelerating capital projects to create employment and consequently, the growth in reserve and reserve fund balances was reduced accordingly in those years.

Balance of Reserves and Reserve Funds at End of 1984

Table 7-3

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
Reserves	620	700	12.9	9.9	16.5
Reserve Funds	914	999	9.2	10.6	14.2
Subtotal	1,534	1,699	10.8	10.3	14.6
% of Total Operating Revenues	21.1	21.9			
School Boards					
Reserves	102	114	11.8	5.2	10.9
Reserve Funds	125	121	(3.2)	13.6	22.9
Subtotal	227	235	3.5	9.7	15.9
% of Total Operating Revenues	3.6	3.5			
Total Local Government					
Reserves	722	814	12.7	8.9	14.6
Reserve Funds	1,039	1,120	7.8	10.8	15.0
Total	1,761	1,934	9.8	10.0	14.8
% of Total Operating Revenues	13.0	13.4			

Municipal Reserves and Reserve Funds by Type of Municipality at End of 1984

Table 7-4

	Metro Toronto	Regions	County Cities	District Cities	Counties	Districts	Province
	$ Million	$ Million	$ Million	$ Million	$ Million	$ Million	$ Million
Reserves	197	289	55	13	116	30	700
Reserve Funds	168	604	75	38	85	29	999
Total	365	893	130	51	201	59	1,699
As Per Cent of Own Current Revenues (%)							
Total	13.8	31.6	15.0	17.9	21.9	24.9	21.8
Net of OHRP	13.5	30.9	14.0	16.9	18.5	19.2	20.8

A substantial portion of the reserves and reserve funds held by many municipalities was for the Ontario Home Renewal Plan (OHRP). These funds are not available for municipal purposes because they are earmarked as loans to eligible homeowners to help them bring their residences up to municipal health and safety standards. At the end of 1984, OHRP reserve funds totalled $84 million compared to $108 million in 1983 and $113 million in 1982, its peak year. Beginning in 1985, these funds will not be reported as reserves and reserve funds but rather as municipal trust funds. The reduction of OHRP funds being held by municipalities is mainly due to the fact that this conversion process has been under way for some time.

Regions continued to have the highest level of reserves and reserve funds, $893 million, representing 31.6 per cent of their operating revenues. In contrast, District Cities recorded the lowest level, at $51 million, although as a percentage of operating revenues Metro Toronto was even lower at 13.8 per cent.

Reserves and reserve funds held by school boards were much smaller than those held by municipalities. School board funds are used mainly as working funds. In 1984, they amounted to $235 million, an increase of 3.5 per cent.

Tax Collection and Arrears

The tax collection record of a municipality is a key financial management indicator. It measures a municipality's ability to collect taxes and its ratepayers' ability and willingness to meet their property tax responsibilities. Chronic or rapid increases in tax arrears may seriously affect a municipality's cash flow situation. Ultimately, this may result in substantial amounts of costly short-term borrowing to meet day-to-day operating expenses.

As was the case in 1983, total taxes collected (101.1 per cent) marginally exceeded the amounts billed, suggesting that overdue taxes were paid. Tax collections in all municipal sectors were greater than the amounts levied with County Cities recording the highest collections at 102.1 per cent.

Tax arrears fell to a low of 5.9 per cent of the levy compared to 6.8 per cent in 1983 and 7.3 per cent in 1977. Tax arrears dropped, on average, $7 per household to $115 in 1984. Metro Toronto had the lowest level of arrears expressed as a percentage of the levy, 4.4 per cent. Districts, at 11.4 per cent, was the only sector that had an increase in arrears during 1984.

1984 Local Government Tax Roll

Table 7-5

	1983	1984	1984/83	1983/82	1982/77 Annual
	$ Million	$ Million	%	%	%
Taxes Uncollected At Beginning of Year	412	405	(1.7)	15.8	10.9
Amounts Added To					
Tax Billings	5,803	6,337	9.2	10.0	11.0
Sewer Charges	175	204	16.6	20.8	20.5
Total Taxes Levied	5,978	6,541	9.4	10.3	11.2
Penalties & Interest	58	56	3.4	(1.7)	18.0
Total	6,036	6,597	9.3	10.1	11.2
Reductions					
Current Year Taxes	5,665	6,236	10.1	11.3	11.3
Previous Years' Taxes	234	233	(0.4)	14.5	10.3
Penalties & Interest	53	51	(3.8)	4.6	21.4
Discounts & Adjustments	91	95	4.4	12.6	12.1
Total	6,043	6,615	9.5	11.4	11.3
Taxes Uncollected At Year End					
Current Year	262	251	(4.2)	(3.7)	9.8
Previous Year	78	71	(9.0)	4.0	15.2
Prior Years	33	33	0.0	11.6	16.2
Penalties & Interest	32	32	0.0	(8.5)	23.9
Total	405	387	(4.4)	(1.7)	11.9

Notes: Sewer Charges refers to amounts collected on water bills.
Discounts and Adjustments figures include credits and refunds.

Composition and Level of Tax Collections and Arrears

Table 7-6

	1980	1981	1982	1983	1984
Collections As Per Cent Of Levy (%)					
Current Year	94.6	94.9	94.8	95.6	96.1
Prior Years	4.3	5.0	5.2	5.4	5.0
Total	98.9	99.9	100.0	101.0	101.1
Arrears As Per Cent of Levy (%)					
Current Year	5.2	5.6	5.6	4.9	4.3
Prior Years	1.8	1.8	1.9	1.9	1.6
Total	7.0	7.4	7.5	6.8	5.9
Arrears Per Household ($)					
Current Year	69	83	93	89	84
Prior Years	25	26	31	33	31
Total	94	109	124	122	115

Notes: Current Year Collections and Arrears figures include Penalties and Interest.
Prior Years Collections figures include Discounts and Adjustments.

Composition and Level of Tax Collection and Arrears by Type of Municipality, 1984

Table 7-7

	Metro Toronto	Regions	County Cities	District Cities	Counties	Districts
Collections As Per Cent Of Levy (%)						
Current Year	96.5	96.7	96.5	96.1	94.2	93.6
Prior Years	4.1	4.8	5.6	5.1	7.6	7.1
Total - 1984	100.6	101.5	102.1	101.2	101.8	100.7
- 1983	100.5	101.1	100.3	101.8	103.9	100.8
Arrears As Per Cent Of Levy (%)						
Current Year	3.3	3.9	4.8	4.2	7.9	7.1
Prior Years	1.1	1.3	2.1	1.4	3.4	4.3
Total - 1984	4.4	5.2	6.9	5.6	11.3	11.4
- 1983	5.0	6.1	8.0	6.6	12.6	11.5
Arrears Per Household ($)						
Current Year	93	76	80	70	90	86
Prior Years	30	27	33	24	37	43
Total - 1984	123	103	113	94	127	129
- 1983	131	112	126	95	132	123

Notes: Current Year Collections and Arrears figures include Penalties and Interest.
Prior Years Collections figures include Discounts and Adjustments.

APPENDICES

- **Appendix A:** Detailed Municipal Financial Data By Upper-Tier and District Classification
- **Appendix B:** Detailed Municipal Financial Data By Municipal Status
- **Appendix C:** Detailed Municipal Financial Data By Population Ranges
- **Appendix D:** Average Household Income By Type of Municipality, 1977-1984
- **Appendix E:** Classification of Municipal Services by Functional Category

Appendix A

Detailed Municipal Financial Data by Upper-Tier and District Classification

Table 1: 1982 Enumerated Population
Table 2: Households and Hectarage
Table 3: Assessment
Table 4: Property Taxation
Table 5: Revenue Fund Revenues
Table 6: Revenue Fund Expenditures by Function
Table 7: Revenue Fund Expenditures by Object
Table 8: Capital Fund Revenues
Table 9: Capital Fund Expenditures and Transfers
Table 10: Year-End Position

Note: Figures may vary slightly from those in the text due to rounding.

1982 Enumerated Population

Table 1

	Number of Municipalities	Total Population	Age Distribution 0-19	Age Distribution 20-65	Age Distribution 66+
			%	%	%
Metropolitan Toronto R	7	2,140,347	24.7	64.1	11.1
Regions					
Durham R	9	288,153	32.5	60.3	7.3
Haldimand - Norfolk R	7	87,211	31.0	57.1	11.9
Halton R	5	254,085	31.5	61.1	7.4
Hamilton - Wentworth R	7	414,175	27.8	61.3	10.9
Niagara R	13	367,738	29.6	59.0	11.4
Ottawa - Carleton R	12	562,782	27.1	63.7	9.2
Peel R	4	506,421	33.5	61.3	5.2
Sudbury R	8	157,856	33.6	59.6	6.8
Waterloo R	8	314,069	31.1	60.1	8.8
York R	10	266,128	32.2	60.4	7.5
Muskoka D	7	36,746	26.6	57.7	15.7
Oxford Co	9	84,302	30.9	56.8	12.2
Total	99	3,339,666	30.5	60.8	8.7
Counties					
Brant Co	8	99,036	30.4	57.8	11.8
Bruce Co	32	58,373	32.3	55.1	12.7
Dufferin Co	10	31,536	34.1	56.3	9.6
Elgin Co	18	68,413	31.3	55.9	12.8
Essex Co	24	311,441	30.6	58.2	11.2
Frontenac Co	17	116,769	27.3	62.5	10.2
Grey Co	28	73,427	29.8	55.7	14.5
Haliburton Co	11	11,117	25.3	56.9	17.7
Hastings Co	30	105,242	29.8	58.3	11.9
Huron Co	27	55,913	31.9	54.2	13.9
Kent Co	23	104,231	31.4	56.7	11.9
Lambton Co	22	120,651	31.0	59.1	9.9
Lanark Co	18	45,914	28.4	57.5	14.1
Leeds & Grenville Co	26	80,848	28.9	57.8	13.2
Lennox and Addington Co	14	32,911	31.9	56.6	11.5
Middlesex Co	24	327,788	28.6	61.4	10.1
Northumberland Co	16	64,605	29.3	57.1	13.7
Perth Co	17	65,712	31.4	55.8	12.8
Peterborough Co	20	102,078	28.7	58.5	12.8
Prescott and Russell Co	19	52,621	32.2	57.9	9.9
Prince Edward Co	11	21,966	27.8	57.2	15.1
Renfrew Co	38	86,461	30.3	58.0	11.8
Simcoe Co	36	224,893	30.4	58.5	11.2
Stormont, Dundas & Glengarry Co	22	100,121	30.3	57.3	12.4
Victoria Co	19	48,724	28.6	56.0	15.4
Wellington Co	23	134,504	31.1	58.9	10.0
Total	553	2,545,295	30.1	58.3	11.6
Districts					
Algoma D	24	125,630	33.4	59.5	7.1
Cochrane D	14	86,308	33.5	58.1	8.4
Kenora D	13	36,483	31.8	58.9	9.3
Manitoulin D	13	6,850	28.5	53.6	17.8
Nipissing D	16	73,850	32.2	58.2	9.7
Parry Sound D	28	28,929	28.3	56.6	15.1
Rainy River D	15	19,756	31.7	56.0	12.4
Sudbury D	11	18,586	35.6	56.3	8.0
Thunder Bay D	19	141,856	29.8	60.4	9.9
Timiskaming D	26	37,316	31.8	55.7	12.5
Total	179	575,564	31.8	58.6	9.5
PROVINCIAL TOTAL	838	8,600,872	29.0	60.7	10.2

Households and Hectarage **Table 2**

	Households			Hectares	
	Total	Per Cent Permanent	Population to Household Ratio	Total	Population per Hectare
	000	%		000	
Metropolitan Toronto	837	100.0	2.6	64	33.4
Regions					
Durham R	103	98.1	2.8	242	1.2
Haldimand - Norfolk R	36	88.9	2.4	283	.3
Halton R	87	100.0	2.9	98	2.6
Hamilton - Wentworth R	157	100.0	2.6	112	3.7
Niagara R	139	97.8	2.6	180	2.0
Ottawa - Carleton R	222	99.5	2.5	270	2.1
Peel R	175	100.0	2.9	126	4.0
Sudbury R	56	96.4	2.8	279	.6
Waterloo R	115	100.0	2.8	134	2.3
York R	94	96.8	2.8	172	1.5
Muskoka D	34	44.1	1.1	382	.1
Oxford Co	30	100.0	2.8	196	.4
Total	1,248	97.3	2.7	2,474	1.3
Counties					
Brant Co	37	100.0	2.7	92	1.1
Bruce Co	30	73.3	1.9	394	.1
Dufferin Co	12	91.7	2.7	149	.2
Elgin Co	26	96.2	2.6	188	.4
Essex Co	120	97.5	2.6	186	1.7
Frontenac Co	49	87.8	2.4	382	.3
Grey Co	34	85.3	2.1	450	.2
Haliburton Co	17	29.4	.6	452	negl.
Hastings Co	45	86.7	2.3	587	.2
Huron Co	23	87.0	2.4	340	.2
Kent Co	40	97.5	2.6	248	.4
Lambton Co	47	95.7	2.6	283	.4
Lanark Co	21	81.0	2.2	294	.2
Leeds & Grenville Co	36	86.1	2.3	339	.2
Lennox and Addington Co	14	85.7	2.4	284	.1
Middlesex Co	130	100.0	2.5	329	1.0
Northumberland Co	27	88.9	2.4	209	.3
Perth Co	24	100.0	2.8	219	.3
Peterborough Co	50	76.0	2.0	394	.3
Prescott and Russell Co	19	94.7	2.8	200	.3
Prince Edward Co	10	80.0	2.2	105	.2
Renfrew Co	36	83.3	2.4	764	.1
Simcoe Co	99	80.8	2.3	480	.5
Stormont, Dundas & Glengarry Co	37	97.3	2.7	329	.3
Victoria Co	27	70.4	1.8	307	.2
Wellington Co	49	98.0	2.8	266	.5
Total	1,059	89.4	2.4	8,270	.3
Districts					
Algoma D	47	93.6	2.7	364	.3
Cochrane D	32	93.8	2.7	811	.1
Kenora D	15	93.3	2.4	166	.2
Manitoulin D	5	60.0	1.4	165	negl.
Nipissing D	28	92.9	2.6	273	.3
Parry Sound D	22	50.0	1.3	499	.1
Rainy River D	8	100.0	2.5	236	.1
Sudbury D	7	85.7	2.7	151	.1
Thunder Bay D	53	98.1	2.7	373	.4
Timiskaming D	15	93.3	2.5	320	.1
Total	232	89.7	2.5	3,358	.2
PROVINCIAL TOTAL	3,376	95.0	2.5	14,166	.6

Assessment

Table 3

	Equalized	Residential Portion	Growth	Equalized per Household
	$000	%	%	$
Metropolitan Toronto	93,223,988	54.7	2.3	111,379
Regions				
Durham R	8,978,918	74.4	3.7	87,174
Haldimand - Norfolk R	2,944,143	74.6	1.5	81,782
Halton R	9,283,903	73.6	2.1	106,712
Hamilton - Wentworth R	10,366,800	63.4	2.2	66,031
Niagara R	8,801,130	66.7	1.3	63,317
Ottawa - Carleton R	17,208,685	71.1	3.7	77,517
Peel R	21,308,284	68.7	3.9	121,762
Sudbury R	3,488,370	62.0	.2	62,292
Waterloo R	8,193,479	65.3	1.2	71,873
York R	13,979,302	74.6	7.7	148,716
Muskoka D	2,351,793	86.9	1.5	69,170
Oxford Co	2,610,242	70.2	.9	87,008
Total	109,515,049	70.2	3.2	87,823
Counties				
Brant Co	2,503,587	68.2	.8	67,665
Bruce Co	1,841,294	89.7	1.4	61,376
Dufferin Co	975,461	85.2	1.1	81,288
Elgin Co	1,917,528	73.7	.4	73,751
Essex Co	7,358,311	68.1	.9	61,835
Frontenac Co	2,684,395	71.9	2.3	54,784
Grey Co	2,190,884	79.9	1.7	64,438
Haliburton Co	773,096	91.4	1.5	45,476
Hastings Co	2,221,077	71.7	1.1	49,357
Huron Co	1,914,739	85.9	.8	83,250
Kent Co	3,231,509	73.8	.6	80,788
Lambton Co	4,036,668	66.3	2.3	85,887
Lanark Co	1,041,164	77.4	2.8	49,579
Leeds & Grenville Co	1,969,664	69.3	1.2	54,713
Lennox and Addington Co	732,015	72.5	1.8	52,287
Middlesex Co	8,921,524	71.0	1.6	69,159
Northumberland Co	1,602,251	77.5	.4	59,343
Perth Co	1,942,905	77.1	.8	80,954
Peterborough Co	2,821,423	77.1	1.0	56,428
Prescott and Russell Co	1,127,525	80.0	1.1	59,343
Prince Edward Co	509,454	84.4	(.1)	50,945
Renfrew Co	1,783,792	70.3	8.9	49,550
Simcoe Co	6,856,364	77.4	2.0	69,256
Stormont, Dundas & Glengarry Co	2,234,606	67.1	1.7	60,395
Victoria Co	1,605,649	88.0	1.8	59,468
Wellington Co	3,669,905	75.7	1.4	74,896
Total	68,466,790	74.3	1.5	64,775
Districts				
Algoma D	3,367,196	61.3	.9	71,642
Cochrane D	1,884,236	52.0	1.3	58,882
Kenora D	1,009,641	50.0	5.1	67,309
Manitoulin D	215,724	84.9	1.8	43,145
Nipissing D	1,512,048	62.9	.7	54,002
Parry Sound D	1,210,473	87.7	1.2	55,022
Rainy River D	399,678	58.1	1.4	49,960
Sudbury D	357,472	55.8	6.4	51,067
Thunder Bay D	3,983,772	52.5	.0	75,166
Timiskaming D	567,503	65.3	.8	37,834
Total	14,507,743	59.5	1.1	62,533
PROVINCIAL TOTAL	285,713,569	65.6	2.3	84,706

NOTE: The "growth" figures represent the percentage increase in real property assessment during the year.

Property Taxation **Table 4**

	Residential and Farm	Commercial Industrial and Business	Special Charges	Sewer Surcharge on Direct Water Billings	Total
	$000	$000	$000	$000	$000
Regions					
Durham R	57,709	26,340	3,720	13,488	101,257
Haldimand - Norfolk R	15,691	6,783	1,313	2,946	26,733
Halton R	52,222	23,088	3,372	13,476	92,158
Hamilton - Wentworth R	88,030	66,335	4,302	19,314	177,981
Niagara R	77,602	50,032	5,021	3,332	135,987
Ottawa - Carleton R	141,874	78,531	14,782	11,730	246,917
Peel R	96,250	54,395	4,950	24,822	180,417
Sudbury R	25,879	21,962	2,570	0	50,411
Waterloo R	56,704	37,140	3,664	8,543	106,051
York R	50,783	19,782	5,588	4,108	80,261
Muskoka D	10,341	2,245	856	810	14,252
Oxford Co	15,582	10,227	1,414	883	28,106
Total	688,667	396,860	51,552	103,452	1,240,531
Counties					
Brant Co	17,289	10,793	1,357	1,442	30,881
Bruce Co	11,219	2,051	1,738	553	15,561
Dufferin Co	4,802	1,501	918	192	7,413
Elgin Co	10,036	5,429	1,184	235	16,884
Essex Co	61,870	43,666	6,786	2,095	114,417
Frontenac Co	18,222	8,810	1,593	814	29,439
Grey Co	12,361	5,616	1,156	1,300	20,433
Haliburton Co	2,786	304	215	118	3,423
Hastings Co	13,441	8,299	1,265	3,328	26,333
Huron Co	9,457	2,813	673	1,040	13,983
Kent Co	17,277	10,412	3,350	1,707	32,746
Lambton Co	21,284	14,623	3,013	1,196	40,116
Lanark Co	5,856	2,823	702	347	9,728
Leeds & Grenville Co	9,960	7,832	891	572	19,255
Lennox and Addington Co	3,320	1,695	395	481	5,891
Middlesex Co	57,500	30,998	4,550	241	93,289
Northumberland Co	8,006	4,017	880	726	13,629
Perth Co	9,761	5,484	860	1,160	17,265
Peterborough Co	17,825	9,338	1,386	1,614	30,163
Prescott and Russell Co	7,372	2,667	1,014	986	12,039
Prince Edward Co	2,471	768	212	130	3,581
Renfrew Co	8,738	5,833	1,601	1,440	17,612
Simcoe Co	34,937	16,719	4,116	3,458	59,230
Stormont, Dundas & Glengarry Co	13,322	9,940	1,723	1,134	26,119
Victoria Co	7,541	1,979	620	411	10,551
Wellington Co	21,042	10,105	1,382	2,745	35,274
Total	407,695	224,515	43,580	29,465	705,255
Districts					
Algoma D	19,063	15,606	1,803	2,480	38,952
Cochrane D	10,019	11,227	1,093	739	23,078
Kenora D	4,986	6,656	803	717	13,162
Manitoulin D	999	235	93	106	1,433
Nipissing D	9,086	6,469	930	2,252	18,737
Parry Sound D	4,777	1,131	448	390	6,746
Rainy River D	2,594	2,739	516	290	6,139
Sudbury D	1,731	1,845	163	150	3,889
Thunder Bay D	21,981	24,845	1,201	480	48,507
Timiskaming D	4,461	2,929	848	195	8,433
Total	79,697	73,682	7,898	7,799	169,076
PROVINCIAL TOTAL	1,711,152	1,256,204	125,934	204,244	3,297,534

Revenue Fund Revenues **Table 5**

	Property Taxation	Ontario Grants		
		Unconditional	Conditional	Total
	$000	$000	$000	$000
Metropolitan Toronto	1,182,673	154,938	426,556	581,494
Regions				
Durham R	101,257	20,890	43,268	64,158
Haldimand - Norfolk R	26,733	5,768	16,014	21,782
Halton R	92,158	15,473	26,756	42,229
Hamilton - Wentworth R	177,980	38,350	74,594	112,944
Niagara R	135,987	34,392	54,824	89,216
Ottawa - Carleton R	246,917	45,056	140,419	185,475
Peel R	180,417	26,299	54,709	81,008
Sudbury R	50,411	31,481	29,927	61,408
Waterloo R	106,283	24,713	47,193	71,906
York R	80,262	15,168	27,468	42,636
Muskoka D	14,252	2,766	9,927	12,693
Oxford Co	28,107	5,810	13,275	19,085
Total	1,240,764	266,166	538,374	804,540
Counties				
Brant Co	30,881	8,546	20,784	29,330
Bruce Co	15,565	5,647	11,750	17,397
Dufferin Co	7,420	1,724	5,501	7,225
Elgin Co	16,885	5,313	10,641	15,954
Essex Co	114,445	24,482	48,857	73,339
Frontenac Co	29,438	8,616	20,053	28,669
Grey Co	20,435	5,398	14,721	20,119
Haliburton Co	3,423	1,128	4,401	5,529
Hastings Co	26,415	8,993	22,201	31,194
Huron Co	13,984	4,947	13,741	18,688
Kent Co	32,745	9,600	13,680	23,280
Lambton Co	40,089	7,447	17,516	24,963
Lanark Co	9,735	4,222	9,453	13,675
Leeds & Grenville Co	19,262	5,767	13,954	19,721
Lennox and Addington Co	5,993	2,042	6,782	8,824
Middlesex Co	93,290	24,681	50,280	74,961
Northumberland Co	13,631	3,956	11,805	15,761
Perth Co	17,280	5,091	9,041	14,132
Peterborough Co	30,169	8,057	16,803	24,860
Prescott and Russell Co	12,044	4,781	10,075	14,856
Prince Edward Co	3,599	1,586	3,270	4,856
Renfrew Co	17,625	6,818	16,788	23,606
Simcoe Co	59,250	16,004	25,726	41,730
Stormont, Dundas & Glengarry Co	26,120	9,137	22,524	31,661
Victoria Co	10,552	3,210	8,260	11,470
Wellington Co	35,282	8,546	21,089	29,635
Total	705,557	195,739	429,696	625,435
Districts				
Algoma D	38,953	23,086	30,530	53,616
Cochrane D	23,078	16,251	18,944	35,195
Kenora D	13,162	6,879	11,916	18,795
Manitoulin D	1,434	1,114	2,160	3,274
Nipissing D	18,737	13,450	13,569	27,019
Parry Sound D	6,746	4,479	7,049	11,528
Rainy River D	6,139	4,178	5,053	9,231
Sudbury D	3,889	2,722	2,087	4,809
Thunder Bay D	48,507	29,295	30,261	59,556
Timiskaming D	8,433	8,279	6,744	15,023
Total	169,078	109,733	128,313	238,046
PROVINCIAL TOTAL	3,298,072	726,576	1,522,939	2,249,515

Revenue Fund Revenues

Table 5 (Cont.)

	Payments in Lieu of Taxes		
	Ontario	Other	Total
	$000	$000	$000
Metropolitan Toronto	58,832	40,347	99,179
Regions			
Durham R	4,171	1,383	5,554
Haldimand - Norfolk R	1,023	326	1,349
Halton R	1,449	1,218	2,667
Hamilton - Wentworth R	7,032	2,051	9,083
Niagara R	5,302	3,404	8,706
Ottawa - Carleton R	9,416	78,989	88,405
Peel R	3,676	6,810	10,486
Sudbury R	1,769	998	2,767
Waterloo R	3,267	1,487	4,754
York R	795	604	1,399
Muskoka D	195	73	268
Oxford Co	391	228	619
Total	38,486	97,571	136,057
Counties			
Brant Co	534	459	993
Bruce Co	650	134	784
Dufferin Co	271	21	292
Elgin Co	582	123	705
Essex Co	2,886	2,798	5,684
Frontenac Co	1,578	3,470	5,048
Grey Co	521	392	913
Haliburton Co	211	10	221
Hastings Co	1,130	721	1,851
Huron Co	295	98	393
Kent Co	504	379	883
Lambton Co	1,112	680	1,792
Lanark Co	282	258	540
Leeds & Grenville Co	431	554	985
Lennox and Addington Co	320	525	845
Middlesex Co	3,856	2,281	6,137
Northumberland Co	720	1,103	1,823
Perth Co	320	218	538
Peterborough Co	778	743	1,521
Prescott and Russell Co	268	81	349
Prince Edward Co	96	95	191
Renfrew Co	1,078	1,782	2,860
Simcoe Co	1,443	966	2,409
Stormont, Dundas & Glengarry Co	1,203	2,423	3,626
Victoria Co	384	122	506
Wellington Co	1,213	400	1,613
Total	22,666	20,836	43,502
Districts			
Algoma D	739	1,208	1,947
Cochrane D	881	336	1,217
Kenora D	427	427	854
Manitoulin D	46	16	62
Nipissing D	880	898	1,778
Parry Sound D	121	44	165
Rainy River D	343	54	397
Sudbury D	95	25	120
Thunder Bay D	2,184	1,835	4,019
Timiskaming D	802	122	924
Total	6,518	4,965	11,483
PROVINCIAL TOTAL	126,502	163,719	290,221

Revenue Fund Revenues

Table 5
(Cont.)

	User Fees				
	Transit	Water	Homes for Aged	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	309,819	114,605	22,147	114,801	561,372
Regions					
Durham R	3,571	11,337	5,691	14,759	35,358
Haldimand - Norfolk R	0	3,185	2,967	3,418	9,570
Halton R	2,871	12,131	2,328	11,358	28,688
Hamilton - Wentworth R	21,589	17,273	4,582	14,295	57,739
Niagara R	5,328	18,791	6,811	10,678	41,608
Ottawa - Carleton R	48,825	29,608	4,565	24,110	107,108
Peel R	13,211	26,222	4,047	25,906	69,386
Sudbury R	2,764	6,701	2,129	5,558	17,152
Waterloo R	6,395	11,766	2,008	18,308	38,477
York R	1,630	13,973	1,524	10,907	28,034
Muskoka D	0	1,135	716	2,037	3,888
Oxford Co	244	2,850	2,221	4,057	9,372
Total	106,428	154,972	39,589	145,391	446,380
Counties					
Brant Co	1,286	4,500	2,780	2,720	11,286
Bruce Co	32	1,300	1,914	3,766	7,012
Dufferin Co	0	210	1,243	1,500	2,953
Elgin Co	264	2,655	3,057	2,380	8,356
Essex Co	6,092	13,752	3,970	15,892	39,706
Frontenac Co	2,056	4,139	2,153	5,229	13,577
Grey Co	205	2,175	1,634	3,858	7,872
Haliburton Co	0	83	468	322	873
Hastings Co	522	4,132	2,054	3,591	10,299
Huron Co	0	1,791	2,236	5,609	9,636
Kent Co	401	5,526	2,263	5,528	13,718
Lambton Co	806	6,449	2,879	7,687	17,821
Lanark Co	0	1,585	2,187	2,169	5,941
Leeds & Grenville Co	113	2,669	2,150	2,455	7,387
Lennox and Addington Co	0	758	1,185	1,017	2,960
Middlesex Co	11,551	14,500	2,859	13,753	42,663
Northumberland Co	49	2,513	1,227	2,721	6,510
Perth Co	421	1,616	1,209	4,248	7,494
Peterborough Co	1,251	4,275	1,842	4,826	12,194
Prescott and Russell Co	0	1,643	1,050	3,737	6,430
Prince Edward Co	0	530	561	639	1,730
Renfrew Co	107	2,763	3,330	2,619	8,819
Simcoe Co	1,088	7,130	3,120	6,543	17,881
Stormont, Dundas & Glengarry Co	1,191	3,705	1,123	6,535	12,554
Victoria Co	131	1,125	1,158	2,109	4,523
Wellington Co	2,401	3,949	1,269	6,030	13,649
Total	29,967	95,473	50,921	117,483	293,844
Districts					
Algoma D	1,707	4,561	2,383	4,794	13,445
Cochrane D	901	3,426	2,172	2,796	9,295
Kenora D	10	1,899	1,205	2,168	5,282
Manitoulin D	0	142	466	335	943
Nipissing D	1,726	2,258	2,356	2,758	9,098
Parry Sound D	0	531	1,114	1,157	2,802
Rainy River D	23	682	1,184	1,355	3,244
Sudbury D	0	461	221	737	1,419
Thunder Bay D	2,703	6,823	4,848	5,791	20,165
Timiskaming D	0	1,098	505	1,818	3,421
Total	7,070	21,881	16,454	23,709	69,114
PROVINCIAL TOTAL	453,284	386,931	129,111	401,384	1,370,710

Revenue Fund Revenues **Table 5 (Concluded)**

	Other Revenues	Total Revenues
	$000	$000
Metropolitan Toronto	220,677	2,645,396
Regions		
Durham R	17,902	224,229
Haldimand - Norfolk R	3,530	62,963
Halton R	12,674	178,417
Hamilton - Wentworth R	25,387	383,134
Niagara R	14,672	290,189
Ottawa - Carleton R	48,518	676,424
Peel R	23,749	365,045
Sudbury R	12,120	143,859
Waterloo R	19,962	241,382
York R	17,305	169,636
Muskoka D	1,823	32,923
Oxford Co	2,878	60,062
Total	200,520	2,828,263
Counties		
Brant Co	8,248	80,739
Bruce Co	2,518	43,276
Dufferin Co	883	18,773
Elgin Co	2,495	44,395
Essex Co	17,371	250,545
Frontenac Co	5,589	82,322
Grey Co	2,332	51,671
Haliburton Co	1,068	11,115
Hastings Co	5,062	74,821
Huron Co	2,280	44,981
Kent Co	4,590	75,216
Lambton Co	5,944	90,609
Lanark Co	2,211	32,102
Leeds & Grenville Co	3,358	50,712
Lennox and Addington Co	1,367	19,988
Middlesex Co	10,949	228,010
Northumberland Co	3,304	41,028
Perth Co	1,805	41,248
Peterborough Co	3,431	72,178
Prescott and Russell Co	2,441	36,120
Prince Edward Co	607	10,983
Renfrew Co	3,543	56,454
Simcoe Co	13,734	135,002
Stormont, Dundas & Glengarry Co	6,437	80,397
Victoria Co	1,934	28,985
Wellington Co	3,903	84,081
Total	117,404	1,785,751
Districts		
Algoma D	5,275	113,237
Cochrane D	5,870	74,654
Kenora D	5,112	43,205
Manitoulin D	465	6,177
Nipissing D	2,876	59,509
Parry Sound D	1,117	22,359
Rainy River D	2,230	21,241
Sudbury D	763	10,999
Thunder Bay D	8,117	140,364
Timiskaming D	1,810	29,612
Total	33,635	521,357
PROVINCIAL TOTAL	572,236	7,780,767

Revenue Fund Expenditures by Function **Table 6**

	General Government	Protection to Persons and Property			
		Fire	Police	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	241,781	144,034	328,914	45,092	518,040
Regions					
Durham R	23,421	14,592	22,009	4,862	41,463
Haldimand - Norfolk R	7,172	1,741	4,465	2,041	8,247
Halton R	20,035	10,095	18,223	5,372	33,690
Hamilton - Wentworth R	31,869	21,752	39,177	7,497	68,426
Niagara R	28,589	17,351	32,378	4,168	53.897
Ottawa - Carleton R	68,758	38,202	53,746	10,249	102,197
Peel R	41,926	24,812	43,937	10,658	79,407
Sudbury R	22,483	6,300	12,127	2,053	20,480
Waterloo R	24,840	18,771	25,447	7,243	51,461
York R	18,224	10,571	18,184	5,872	34,627
Muskoka D	3,848	885	4	382	1,271
Oxford Co	5,788	2,910	4,246	803	7,959
Total	296,953	167,982	273,943	61,200	503,125
Counties					
Brant Co	8,408	4,932	7,028	2,010	13,970
Bruce Co	5,540	1,096	1,996	1,736	4,828
Dufferin Co	2,047	391	1,442	393	2,226
Elgin Co	4,405	2,573	2,722	1,174	6,469
Essex Co	28,999	14,448	25,771	4,257	44,476
Frontenac Co	7,824	5,450	5,993	1,361	12,804
Grey Co	5,258	2,101	2,773	1,985	6,859
Haliburton Co	1,495	212	0	218	430
Hastings Co	5,843	4,388	5,337	1,776	11,501
Huron Co	4,819	1,073	1,571	1,448	4,092
Kent Co	7,869	4,036	5,589	2,065	11,690
Lambton Co	9,525	5,388	6,268	2,050	13,706
Lanark Co	3,779	960	1,690	379	3,029
Leeds & Grenville Co	5,178	2,527	3,021	854	6,402
Lennox and Addington Co	2,984	541	515	571	1,627
Middlesex Co	21,998	15,476	20,347	4,708	40,531
Northumberland Co	4,726	1,186	1,979	1,737	4,902
Perth Co	4,297	2,536	3,155	989	6,680
Peterborough Co	10,204	4,753	5,496	1,506	11,755
Prescott and Russell Co	5,358	950	789	510	2,249
Prince Edward Co	1,519	507	392	353	1,252
Renfrew Co	6,349	2,504	2,543	330	5,377
Simcoe Co	16,843	6,953	9,565	2,740	19,258
Stormont, Dundas & Glengarry Co	7,441	3,220	4,699	1,619	9,538
Victoria Co	3,516	1,228	1,062	826	3,116
Wellington Co	7,429	5,780	7,495	2,889	16,164
Total	193,653	95,209	129,238	40,484	264,931
Districts					
Algoma D	9,578	5,999	9,060	3,438	18,497
Cochrane D	6,281	3,862	4,991	1,907	10,760
Kenora D	4,520	1,580	2,264	233	4,077
Manitoulin D	1,005	116	0	45	161
Nipissing D	6,496	4,094	5,773	1,160	11,027
Parry Sound D	3,399	935	478	234	1,647
Rainy River D	2,275	647	1,668	89	2,404
Sudbury D	1,944	369	506	66	941
Thunder Bay D	11,936	11,064	12,983	3,530	27,577
Timiskaming D	3,720	1,354	1,626	208	3,188
Total	51,154	30,020	39,349	10,910	80,279
PROVINCIAL TOTAL	783,541	437,245	771,444	157,686	1.366,375

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Transportation Services			
	Roads	Transit	Other	Total
	$000	$000	$000	$000
Metropolitan Toronto	190,460	460,505	36,739	687,704
Regions				
Durham R	33,117	6,561	5,344	45,022
Haldimand - Norfolk R	13,717	0	506	14,223
Halton R	26,311	6,218	2,883	35,412
Hamilton - Wentworth R	37,265	39,782	6,126	83,173
Niagara R	43,873	9,540	4,456	57,869
Ottawa - Carleton R	81,445	110,926	8,357	200,728
Peel R	40,908	23,030	4,827	68,765
Sudbury R	19,552	5,970	3,481	29,003
Waterloo R	29,045	13,816	5,141	48,002
York R	27,054	4,137	2,784	33,975
Muskoka D	11,035	0	271	11,306
Oxford Co	12,925	742	2,017	15,684
Total	376,247	220,722	46,193	643,162
Counties				
Brant Co	9,250	3,004	1,263	13,517
Bruce Co	11,551	0	597	12,148
Dufferin Co	5,162	0	187	5,349
Elgin Co	7,949	671	720	9,340
Essex Co	29,203	9,184	4,801	43,188
Frontenac Co	12,385	4,080	2,196	18,661
Grey Co	13,855	471	608	14,934
Haliburton Co	4,230	0	144	4,374
Hastings Co	17,034	1,186	1,476	19,696
Huron Co	12,338	0	659	12,997
Kent Co	15,005	997	1,149	17,151
Lambton Co	13,758	2,321	1,623	17,702
Lanark Co	7,905	0	352	8,257
Leeds & Grenville Co	11,767	276	1,028	13,071
Lennox and Addington Co	5,682	0	897	6,579
Middlesex Co	27,653	18,145	2,155	47,953
Northumberland Co	9,836	232	550	10,618
Perth Co	8,889	1,122	695	10,706
Peterborough Co	12,928	2,871	1,463	17,262
Prescott and Russell Co	8,462	0	284	8,746
Prince Edward Co	2,958	0	143	3,101
Renfrew Co	12,465	184	828	13,477
Simcoe Co	27,296	2,219	2,963	32,478
Stormont, Dundas & Glengarry Co	18,861	2,815	1,083	22,759
Victoria Co	9,054	368	601	10,023
Wellington Co	16,041	2,957	2,254	21,252
Total	331,517	53,103	30,719	415,339
Districts				
Algoma D	16,059	4,775	1,972	22,806
Cochrane D	12,152	2,536	1,858	16,546
Kenora D	5,769	74	1,935	7,778
Manitoulin D	1,260	0	219	1,479
Nipissing D	7,423	2,818	850	11,091
Parry Sound D	5,749	0	344	6,093
Rainy River D	3,464	140	626	4,230
Sudbury D	2,534	0	178	2,712
Thunder Bay D	16,522	8,010	3,695	28,227
Timiskaming D	6,460	254	493	7,207
Total	77,392	18,607	12,170	108,169
PROVINCIAL TOTAL	975,616	752,937	125,821	1,854,374

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Environmental Services			
	Sewers	Water	Solid Waste	Total
	$000	$000	$000	$000
Metropolitan Toronto	135,582	107,003	95,538	338,123
Regions				
Durham R	16,918	13,348	6,522	36,788
Haldimand - Norfolk R	4,166	3,446	1,995	9,607
Halton R	16,508	13,508	6,374	36,390
Hamilton - Wentworth R	25,348	18,426	15,336	59,110
Niagara R	27,631	23,967	7,663	59,261
Ottawa - Carleton R	35,964	37,507	10,218	83,689
Peel R	33,602	28,397	10,791	72,790
Sudbury R	14,966	9,847	2,351	27,164
Waterloo R	14,789	11,243	5,589	31,621
York R	13,156	15,747	5,427	34,330
Muskoka D	2,097	2,013	1,216	5,326
Oxford Co	3,959	2,796	2,101	8,856
Total	209,104	180,245	75,583	464,932
Counties				
Brant Co	3,874	4,613	1,074	9,561
Bruce Co	1,827	1,852	1,044	4,723
Dufferin Co	1,418	427	416	2,261
Elgin Co	2,808	2,970	1,180	6,958
Essex Co	25,133	15,348	7,660	48,141
Frontenac Co	4,464	4,388	3,278	12,130
Grey Co	3,015	2,348	1,425	6,788
Haliburton Co	335	139	238	712
Hastings Co	6,145	4,127	1,409	11,681
Huron Co	1,596	2,153	872	4,621
Kent Co	5,687	5,629	1,274	12,590
Lambton Co	5,811	7,538	1,487	14,836
Lanark Co	963	1,651	959	3,573
Leeds & Grenville Co	2,778	2,866	1,069	6,713
Lennox and Addington Co	746	1,040	418	2,204
Middlesex Co	17,291	13,568	6,471	37,330
Northumberland Co	3,389	2,492	1,053	6,934
Perth Co	2,044	1,783	1,097	4,924
Peterborough Co	2,891	3,844	1,536	8,271
Prescott and Russell Co	1,867	1,936	646	4,449
Prince Edward Co	313	563	359	1,235
Renfrew Co	2,660	3,116	1,304	7,080
Simcoe Co	10,603	8,700	3,787	23,090
Stormont, Dundas & Glengarry Co	4,498	3,502	1,616	9,616
Victoria Co	932	1,303	952	3,187
Wellington Co	4,414	3,786	2,112	10,312
Total	117,502	101,682	44,736	263,920
Districts				
Algoma D	7,536	5,014	2,673	15,223
Cochrane D	4,745	4,743	1,935	11,423
Kenora D	3,124	2,407	1,383	6,914
Manitoulin D	199	159	128	486
Nipissing D	5,278	2,583	1,085	8,946
Parry Sound D	940	726	742	2,408
Rainy River D	1,133	865	374	2,372
Sudbury D	530	581	284	1,395
Thunder Bay D	6,842	7,060	3,353	17,255
Timiskaming D	2,407	1,461	720	4,588
Total	32,734	25,599	12,677	71,010
PROVINCIAL TOTAL	494,922	414,529	228,534	1,137,985

Revenue Fund Expenditures by Function Table 6 (Cont.)

	Health and Social Services				
	Public Health	General Assistance	Elderly Assistance	Assistance to Children	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	93,862	202,499	85,484	111,123	492,968
Regions					
Durham R	4,167	18,543	15,444	7,062	45,216
Haldimand - Norfolk R	4,336	3,243	6,613	1,554	15,746
Halton R	7,571	4,716	7,219	6,420	25,926
Hamilton - Wentworth R	10,250	46,133	14,017	13,640	84,040
Niagara R	7,387	22,878	18,803	8,384	57,452
Ottawa - Carleton R	27,062	58,851	15,499	29,448	130,860
Peel R	11,226	17,683	11,451	12,561	52,921
Sudbury R	5,240	12,503	4,346	5,480	27,569
Waterloo R	8,479	21,426	5,549	8,519	43,973
York R	4,887	5,528	3,830	6,169	20,414
Muskoka D	1,850	1,492	2,259	1,276	6,877
Oxford Co	2,726	3,934	3,294	1,698	11,652
Total	95,181	216,930	108,324	102,211	522,646
Counties					
Brant Co	2,302	10,085	7,164	3,438	22,989
Bruce Co	1,587	2,087	3,767	1,312	8,753
Dufferin Co	176	787	2,508	836	4,307
Elgin Co	1,484	2,061	6,183	1,110	10,838
Essex Co	4,720	27,723	8,981	9,968	51,392
Frontenac Co	3,403	5,641	7,533	2,624	19,201
Grey Co	2,405	3,161	3,254	2,015	10,835
Haliburton Co	401	487	1,389	177	2,454
Hastings Co	2,411	7,768	4,798	2,337	17,314
Huron Co	2,273	912	4,872	1,530	9,587
Kent Co	2,346	3,565	4,656	2,514	13,081
Lambton Co	1,999	4,402	8,170	2,739	17,310
Lanark Co	425	2,968	4,436	1,312	9,141
Leeds & Grenville Co	2,844	3,153	4,415	1,750	12,162
Lennox and Addingto Co	250	1,239	2,214	616	4,319
Middlesex Co	6,292	24,467	12,099	6,559	49,417
Northumberland Co	2,833	2,781	2,210	1,186	9,010
Perth Co	2,726	1,504	2,226	1,741	8,197
Peterborough Co	2,049	6,439	3,870	2,132	14,490
Prescott and Russell Co	441	4,662	1,946	2,108	9,157
Prince Edward Co	114	377	1,343	442	2,276
Renfrew Co	2,029	2,589	9,473	1,867	15,958
Simcoe Co	7,648	7,681	5,592	4,061	24,982
Stormont, Dundas & Glengarry Co	4,994	6,476	3,304	2,518	17,292
Victoria Co	291	1,059	2,755	745	4,850
Wellington Co	2,660	8,300	2,607	3,360	16,927
Total	61,103	142,374	121,765	60,997	386,239
Districts					
Algoma D	3,682	14,952	8,300	3,625	30,559
Cochrane D	2,776	4,381	7,620	4,266	19,043
Kenora D	3,258	1,054	4,083	5,394	13,789
Manitoulin D	70	218	1,474	256	2,018
Nipissing D	2,167	3,768	5,975	1,700	13,610
Parry Sound D	423	1,332	3,215	960	5,930
Rainy River D	637	587	3,989	1,184	6,397
Sudbury D	271	424	571	482	1,748
Thunder Bay D	3,753	8,634	15,462	6,125	33,974
Timiskaming D	1,528	1,693	1,443	1,389	6,053
Total	18,565	37,043	52,132	25,381	133,121
PROVINCIAL TOTAL	268,711	598,846	367,705	299,712	1,534,974

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Recreation and Cultural Services		
	Parks and Recreation	Libraries	Total
	$000	$000	$000
Metropolitan Toronto	195,570	124,906	320,476
Regions			
Durham R	19,524	5,521	25,045
Haldimand - Norfolk R	3,973	1,160	5,133
Halton R	15,978	7,586	23,564
Hamilton - Wentworth R	24,061	19,637	43,698
Niagara R	16,007	8,865	24,872
Ottawa - Carleton R	47,904	14,375	62,279
Peel R	31,055	11,432	42,487
Sudbury R	11,303	2,666	13,969
Waterloo R	20,444	13,125	33,569
York R	16,146	6,311	22,457
Muskoka D	2,376	762	3,138
Oxford Co	4,084	1,517	5,601
Total	212,855	92,957	305,812
Counties			
Brant Co	7,399	2,091	9,490
Bruce Co	3,863	972	4,835
Dufferin Co	1,290	238	1,528
Elgin Co	2,047	1,543	3,590
Essex Co	17,736	9,000	26,736
Frontenac Co	6,277	2,136	8,413
Grey Co	4,061	1,287	5,348
Haliburton Co	892	275	1,167
Hastings Co	4,959	1,511	6,470
Huron Co	3,242	1,116	4,358
Kent Co	3,954	2,366	6,320
Lambton Co	6,172	2,861	9,033
Lanark Co	2,258	663	2,921
Leeds & Grenville Co	3,613	1,196	4,809
Lennox and Addington Co	1,465	450	1,915
Middlesex Co	10,989	9,125	20,114
Northumberland Co	2,433	532	2,965
Perth Co	3,255	1,094	4,349
Peterborough Co	4,506	2,080	6,586
Prescott and Russell Co	3,433	546	3,979
Prince Edward Co	657	388	1,045
Renfrew Co	4,866	945	5,811
Simcoe Co	9,724	3,889	13,613
Stormont, Dundas & Glengarry Co	6,124	2,134	8,258
Victoria Co	2,550	662	3,212
Wellington Co	5,992	2,792	8,784
Total	123,757	51,892	175,649
Districts			
Algoma D	8,177	2,094	10,271
Cochrane D	7,192	1,688	8,880
Kenora D	3,697	1,070	4,767
Manitoulin D	552	143	695
Nipissing D	4,965	1,271	6,236
Parry Sound D	1,556	306	1,862
Rainy River D	1,721	593	2,314
Sudbury D	1,560	251	1,811
Thunder Bay D	14,370	4,337	18,707
Timiskaming D	2,749	552	3,301
Total	46,539	12,305	58,844
PROVINCIAL TOTAL	578,721	282,060	860,781

Revenue Fund Expenditures by Function

Table 6 (Concluded)

	Planning and Development	Total Expenditures	In-Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto	38,797	2,637,889	7,507
Regions			
Durham R	6,034	222,988	1,241
Haldimand - Norfolk R	2,477	62,603	360
Halton R	3,931	178,948	(531)
Hamilton - Wentworth R	10,991	381,307	1,827
Niagara R	6,939	288,880	1,309
Ottawa - Carleton R	24,217	672,727	3,697
Peel R	7,374	365,671	(626)
Sudbury R	3,535	144,203	(344)
Waterloo R	6,839	241,218	164
York R	4,360	168,384	1,252
Muskoka D	1,203	32,970	(47)
Oxford Co	3,979	59,519	543
Total	81,879	2,819,418	8,845
Counties			
Brant Co	1,442	79,379	1,360
Bruce Co	2,162	42,989	287
Dufferin Co	660	18,377	396
Elgin Co	2,826	44,427	(32)
Essex Co	7,739	250,671	(126)
Frontenac Co	2,527	81,559	763
Grey Co	1,397	51,417	254
Haliburton Co	403	11,037	78
Hastings Co	1,689	74,194	627
Huron Co	3,778	44,250	731
Kent Co	5,807	74,510	706
Lambton Co	8,149	90,262	347
Lanark Co	1,259	31,960	142
Leeds & Grenville Co	1,756	50,121	591
Lennox and Addington Co	412	20,040	(52)
Middlesex Co	7,475	224,837	3,173
Northumberland Co	1,287	40,442	586
Perth Co	2,768	41,920	(672)
Peterborough Co	1,614	70,190	1,988
Prescott and Russell Co	2,109	36,049	71
Prince Edward Co	412	10,841	142
Renfrew Co	1,460	55,514	940
Simcoe Co	3,770	134,140	862
Stormont, Dundas & Glengarry Co	5,062	79,964	433
Victoria Co	811	28,714	271
Wellington Co	2,692	83,561	520
Total	71,466	1,771,365	14,386
Districts			
Algoma D	4,323	111,257	1,980
Cochrane D	1,291	74,226	428
Kenora D	1,409	43,252	(47)
Manitoulin D	177	6,021	156
Nipissing D	1,033	58,439	1,070
Parry Sound D	895	22,234	125
Rainy River D	756	20,749	492
Sudbury D	175	10,726	273
Thunder Bay D	3,442	141,117	(753)
Timiskaming D	1,431	29,491	121
Total	14,932	517,512	3,845
PROVINCIAL TOTAL	207,074	7,746,184	34,583

Revenue Fund Expenditures by Object

Table 7

	Salaries, Wages and Benefits	Materials, Supplies, Services, etc.	External Transfers	Debt Charges
	$000	$000	$000	$000
Metropolitan Toronto	1,461,278	544,056	243,246	195,392
Regions				
Durham R	110,169	51,801	22,157	14,610
Haldimand - Norfolk R	25,950	20,714	5,359	4,168
Halton R	83,169	44,649	9,678	15,915
Hamilton - Wentworth R	176,579	132,618	9,095	24,276
Niagara R	135,118	66,728	31,248	30,037
Ottawa - Carleton R	308,543	168,636	60,676	59,722
Peel R	170,850	101,914	24,087	31,083
Sudbury R	63,837	38,042	14,382	13,631
Waterloo R	109,168	65,692	26,144	11,443
York R	76,322	62,381	8,407	6,452
Muskoka D	11,029	13,512	1,072	1,814
Oxford Co	23,164	18,855	5,169	5,338
Total	1,293,898	785,542	217,474	218,489
Counties				
Brant Co	34,444	28,968	4,912	3,746
Bruce Co	15,636	14,793	3,951	3,173
Dufferin Co	7,483	7,250	687	1,483
Elgin Co	17,871	14,856	3,372	3,906
Essex Co	109,541	68,425	24,786	31,050
Frontenac Co	38,627	22,262	7,817	5,749
Grey Co	19,046	17,563	5,289	2,173
Haliburton Co	4,506	4,467	547	149
Hastings Co	29,852	31,467	3,177	3,909
Huron Co	16,353	16,003	2,921	3,829
Kent Co	30,402	21,164	6,118	9,670
Lambton Co	37,825	26,185	5,473	10,446
Lanark Co	12,703	10,528	3,924	806
Leeds & Grenville Co	20,716	15,322	4,517	3,722
Lennox and Addington Co	7,557	6,990	2,096	1,089
Middlesex Co	111,891	50,999	30,446	17,662
Northumberland Co	15,337	13,630	4,519	2,636
Perth Co	17,213	12,862	2,737	3,276
Peterborough Co	32,528	17,964	8,236	4,630
Prescott and Russell Co	10,686	12,444	6,075	2,233
Prince Edward Co	4,494	4,499	458	459
Renfrew Co	25,764	17,244	3,860	2,410
Simcoe Co	53,898	40,511	9,999	8,237
Stormont, Dundas & Glengarry Co	30,672	27,570	8,855	7,714
Victoria Co	12,063	11,087	1,917	967
Wellington Co	33,747	23,899	12,313	6,503
Total	750,855	538,952	169,002	141,627
Districts				
Algoma D	50,700	24,802	18,450	8,375
Cochrane D	34,847	21,389	7,332	4,679
Kenora D	18,196	12,552	4,953	1,236
Manitoulin D	2,555	2,210	385	197
Nipissing D	30,309	14,647	4,584	5,370
Parry Sound D	8,338	8,536	1,732	616
Rainy River D	9,963	7,138	1,266	666
Sudbury D	4,270	3,611	1,087	511
Thunder Bay D	73,533	31,054	13,517	7,318
Timiskaming D	12,006	9,400	2,666	1,219
Total	244,717	135,339	55,972	30,187
PROVINCIAL TOTAL	3,750,748	2,003,889	685,694	585,695

Revenue Fund Expenditures by Object

Table 7 (Concluded)

	Transfers To Own Funds	Total Expenditures	In-Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto	193,916	2,637,889	7,507
Regions			
Durham R	24,250	222,988	1,241
Haldimand - Norfolk R	6,412	62,603	360
Halton R	25,537	178,948	(531)
Hamilton - Wentworth R	38,739	381,307	1,827
Niagara R	25,750	288,880	1,309
Ottawa - Carleton R	75,149	672,727	3,697
Peel R	37,736	365,671	(626)
Sudbury R	14,311	144,203	(344)
Waterloo R	26,528	241,218	164
York R	14,822	168,384	1,252
Muskoka D	4,135	31,562	(47)
Oxford Co	6,993	59,519	543
Total	300,362	2,818,010	8,845
Counties			
Brant Co	7,309	79,379	1,360
Bruce Co	5,436	42,989	287
Dufferin Co	1,475	18,377	396
Elgin Co	4,422	44,427	(32)
Essex Co	16,869	250,671	(126)
Frontenac Co	7,104	81,559	763
Grey Co	7,346	51,417	254
Haliburton Co	1,368	11,037	78
Hastings Co	5,789	74,194	627
Huron Co	5,144	44,250	731
Kent Co	7,156	74,510	706
Lambton Co	10,333	90,262	347
Lanark Co	3,998	31,960	142
Leeds & Grenville Co	5,827	50,121	591
Lennox and Addington Co	2,308	20,040	(52)
Middlesex Co	13,837	224,837	3,173
Northumberland Co	4,320	40,442	586
Perth Co	5,831	41,920	(672)
Peterborough Co	6,843	70,190	1,988
Prescott and Russell Co	4,611	36,049	71
Prince Edward Co	932	10,841	142
Renfrew Co	6,236	55,514	940
Simcoe Co	21,441	134,140	862
Stormont, Dundas & Glengarry Co	5,154	79,964	433
Victoria Co	2,679	28,714	271
Wellington Co	7,099	83,561	520
Total	170,867	1,771,365	14,386
Districts			
Algoma D	8,932	111,257	1,980
Cochrane D	5,979	74,226	428
Kenora D	6,314	43,252	(47)
Manitoulin D	673	6,021	156
Nipissing D	3,529	58,439	1,070
Parry Sound D	3,012	22,234	125
Rainy River D	1,716	20,749	492
Sudbury D	1,247	10,726	273
Thunder Bay D	15,695	141,117	(753)
Timiskaming D	4,193	29,491	121
PROVINCIAL TOTAL	716,435	7,744,776	34,583

Capital Fund Revenues **Table 8**

	Transfers from Own Funds		
	Revenue Fund	Reserves and Reserve Funds	Total
	$000	$000	$000
Metropolitan Toronto	92,031	36,442	128,473
Regions			
Durham R	15,365	11,258	26,623
Haldimand - Norfolk R	3,699	951	4,650
Halton R	12,593	13,216	25,809
Hamilton - Wentworth R	18,109	38,901	57,010
Niagara R	11,527	9,759	21,286
Ottawa - Carleton R	16,154	61,134	77,288
Peel R	13,999	50,031	64,030
Sudbury R	5,387	6,412	11,799
Waterloo R	6,911	18,025	24,936
York R	9,206	21,163	30,369
Muskoka D	2,524	1,649	4,173
Oxford Co	3,812	1,844	5,656
Total	119,286	234,343	353,629
Counties			
Brant Co	4,368	1,847	6,215
Bruce Co	3,806	1,052	4,858
Dufferin Co	1,186	242	1,428
Elgin Co	2,974	793	3,767
Essex Co	8,033	3,095	11,128
Frontenac Co	3,727	2,551	6,278
Grey Co	5,278	2,107	7,385
Haliburton Co	940	124	1,064
Hastings Co	4,430	427	4,857
Huron Co	3,386	931	4,317
Kent Co	5,542	351	5,893
Lambton Co	6,495	1,635	8,130
Lanark Co	2,506	1,044	3,550
Leeds & Grenville Co	3,549	735	4,284
Lennox and Addington Co	1,043	258	1,301
Middlesex Co	7,194	3,870	11,064
Northumberland Co	3,013	1,073	4,086
Perth Co	4,201	248	4,449
Peterborough Co	4,549	1,446	5,995
Prescott and Russell Co	3,294	655	3,949
Prince Edward Co	645	52	697
Renfrew Co	3,009	1,300	4,309
Simcoe Co	13,424	8,722	22,146
Stormont, Dundas & Glengarry Co	3,940	235	4,175
Victoria Co	1,318	803	2,121
Wellington Co	3,967	1,884	5,851
Total	105,817	37,480	143,297
Districts			
Algoma D	5,003	2,636	7,639
Cochrane D	3,579	1,171	4,750
Kenora D	4,386	1,448	5,834
Manitoulin D	465	84	549
Nipissing D	3,243	613	3,856
Parry Sound D	1,897	375	2,272
Rainy River D	1,453	589	2,042
Sudbury D	569	112	681
Thunder Bay D	8,341	3,756	12,097
Timiskaming D	3,135	223	3,358
Total	32,071	11,007	43,078
PROVINCIAL TOTAL	349,205	319,272	668,477

Capital Fund Revenues

Table 8
(Cont.)

	Long-Term Borrowing			
	Own Purposes	Unconsolidated Local Boards	Individuals	Total
	$000	$000	$000	$000
Metropolitan Toronto	50,121	0	0	50,121
Regions				
Durham R	1,804	800	175	2,779
Haldimand - Norfolk R	625	0	355	980
Halton R	4,399	400	27	4,826
Hamilton - Wentworth R	10,552	0	150	10,702
Niagara R	10,616	1	516	11,133
Ottawa - Carleton R	30,725	1,550	667	32,942
Peel R	35,316	9,984	64	45,364
Sudbury R	1,280	0	0	1,280
Waterloo R	5,575	6,229	200	12,004
York R	524	0	31	555
Muskoka D	0	0	0	0
Oxford Co	1,942	0	878	2,820
Total	103,358	18,964	3,063	125,385
Counties				
Brant Co	6,086	0	101	6,187
Bruce Co	735	0	751	1,486
Dufferin Co	3,393	0	258	3,651
Elgin Co	1,598	70	898	2,566
Essex Co	6,790	0	1,187	7,977
Frontenac Co	666	129	72	867
Grey Co	1,925	0	265	2,190
Haliburton Co	0	0	0	0
Hastings Co	2,380	0	182	2,562
Huron Co	198	0	2,101	2,299
Kent Co	863	0	1,765	2,628
Lambton Co	3,653	0	2,236	5,889
Lanark Co	0	0	88	88
Leeds & Grenville Co	1,015	0	285	1,300
Lennox and Addington Co	1,112	9	71	1,192
Middlesex Co	9,249	0	2,315	11,564
Northumberland Co	408	0	305	713
Perth Co	551	0	2,356	2,907
Peterborough Co	0	0	77	77
Prescott and Russell Co	535	0	1,150	1,685
Prince Edward Co	31	0	43	74
Renfrew Co	1,447	0	74	1,521
Simcoe Co	2,166	0	374	2,540
Stormont, Dundas & Glengarry Co	256	0	1,664	1,920
Victoria Co	699	90	235	1,024
Wellington Co	4,029	0	1,079	5,108
Total	49,785	298	19,932	70,015
Districts				
Algoma D	4,166	0	68	4,234
Cochrane D	3,143	0	14	3,157
Kenora D	135	0	0	135
Manitoulin D	149	0	22	171
Nipissing D	7,047	0	119	7,166
Parry Sound D	1,248	0	0	1,248
Rainy River D	3,553	110	0	3,663
Sudbury D	202	0	46	248
Thunder Bay D	1,059	0	67	1,126
Timiskaming D	28	0	405	433
Total	20,730	110	741	21,581
PROVINCIAL TOTAL	223,994	19,372	23,736	267,102

Capital Fund Revenues

Table 8 (Concluded)

	Ontario Grants	Other Sources	Total Revenues
	$000	$000	$000
Metropolitan Toronto	151,501	52,649	382,745
Regions			
Durham R	12,308	4,455	46,165
Haldimand - Norfolk R	3,682	789	10,102
Halton R	9,075	7,571	47,281
Hamilton - Wentworth R	15,973	3,114	86,798
Niagara R	13,081	3,864	49,365
Ottawa - Carleton R	58,786	15,532	184,548
Peel R	13,410	12,610	135,413
Sudbury R	5,787	3,232	22,098
Waterloo R	11,159	4,364	52,463
York R	11,630	22,678	65,231
Muskoka D	4,829	1,234	10,237
Oxford Co	3,493	1,550	13,519
Total	163,213	80,993	723,220
Counties			
Brant Co	5,389	1,301	19,093
Bruce Co	5,694	337	12,374
Dufferin Co	1,923	329	7,332
Elgin Co	5,592	1,141	13,067
Essex Co	8,330	3,420	30,856
Frontenac Co	5,199	2,772	15,115
Grey Co	15,253	1,104	25,933
Haliburton Co	1,852	75	2,991
Hastings Co	6,023	489	13,932
Huron Co	3,153	1,807	11,575
Kent Co	5,559	1,642	15,723
Lambton Co	5,765	1,692	21,508
Lanark Co	4,350	57	8,046
Leeds & Grenville Co	3,924	860	10,386
Lennox and Addington Co	2,090	152	4,734
Middlesex Co	11,729	5,283	39,668
Northumberland Co	4,772	521	10,092
Perth Co	3,855	1,589	12,800
Peterborough Co	3,635	1,716	11,409
Prescott and Russell Co	6,748	2,022	14,404
Prince Edward Co	719	71	1,561
Renfrew Co	12,552	3,112	21,495
Simcoe Co	15,778	2,662	43,340
Stormont, Dundas & Glengarry Co	5,100	3,303	14,498
Victoria Co	3,144	400	6,689
Wellington Co	6,497	1,032	18,488
Total	154,625	38,889	407,109
Districts			
Algoma D	11,876	8,936	32,685
Cochrane D	11,011	1,980	20,898
Kenora D	6,960	1,511	14,440
Manitoulin D	2,096	242	3,058
Nipissing D	9,254	1,054	21,330
Parry Sound D	2,413	158	6,091
Rainy River D	5,832	1,260	12,797
Sudbury D	1,592	463	2,983
Thunder Bay D	10,609	11,508	35,339
Timiskaming D	4,960	426	9,197
Total	66,603	27,538	158,818
PROVINCIAL TOTAL	535,942	200,069	1,671,892

Capital Fund Expenditures and Transfers

Table 9

	General Government	Protection to Persons and Property	Transportation Services Roads	Transportation Services Transit	Transportation Services Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	14,274	14,032	83,905	125,514	209,419
Regions					
Durham R	1,458	1,349	18,130	678	18,808
Haldimand - Norfolk R	422	501	5,181	0	5,181
Halton R	2,910	1,981	18,588	368	18,956
Hamilton - Wentworth R	1,035	494	19,363	4,872	24,235
Niagara R	2,305	3,552	15,568	295	15,863
Ottawa - Carleton R	15,453	5,223	50,051	58,860	108,911
Peel R	7,567	5,687	31,287	2,450	33,737
Sudbury R	2,172	549	9,323	62	9,385
Waterloo R	1,553	1,370	17,755	696	18,451
York R	2,946	1,770	25,360	451	25,811
Muskoka D	631	276	5,063	0	5,063
Oxford Co	1,245	2,347	5,031	0	5,031
Total	39,697	25,099	220,700	68,732	289,432
Counties					
Brant Co	184	709	5,079	18	5,097
Bruce Co	321	497	7,352	0	7,352
Dufferin Co	97	65	1,865	0	1,865
Elgin Co	408	383	6,032	4	6,036
Essex Co	1,092	628	8,624	0	8,624
Frontenac Co	180	774	10,046	393	10,439
Grey Co	939	399	7,151	27	7,178
Haliburton Co	122	45	2,466	0	2,466
Hastings Co	89	1,706	3,782	163	3,945
Huron Co	1,251	529	3,618	0	3,618
Kent Co	644	707	8,051	183	8,234
Lambton Co	673	1,192	8,272	45	8,317
Lanark Co	325	813	3,668	0	3,668
Leeds & Grenville Co	503	236	4,819	182	5,001
Lennox and Addington Co	276	107	2,315	0	2,315
Middlesex Co	717	903	19,143	1,359	20,502
Northumberland Co	427	279	5,738	0	5,738
Perth Co	269	91	6,640	148	6,788
Peterborough Co	1,928	353	5,216	372	5,588
Prescott and Russell Co	746	404	4,786	0	4,786
Prince Edward Co	55	93	1,054	0	1,054
Renfrew Co	905	370	8,752	56	8,808
Simcoe Co	6,724	1,151	12,749	34	12,783
Stormont, Dundas & Glengarry Co	170	243	8,259	0	8,259
Victoria Co	376	209	4,679	27	4,706
Wellington Co	616	819	8,560	0	8,560
Total	20,037	13,705	168,716	3,011	171,727
Districts					
Algoma D	217	1,197	4,548	1,036	5,584
Cochrane D	298	308	5,599	78	5,677
Kenora D	484	1,375	3,696	0	3,696
Manitoulin D	49	26	1,323	0	1,323
Nipissing D	1,621	181	2,916	604	3,520
Parry Sound D	355	373	1,986	0	1,986
Rainy River D	165	79	3,367	5	3,372
Sudbury D	187	116	907	0	907
Thunder Bay D	559	1,021	13,401	45	13,446
Timiskaming D	85	191	4,510	5	4,515
Total	4,020	4,867	42,253	1,773	44,026
PROVINCIAL TOTAL	78,028	57,703	515,574	199,030	714,604

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Environmental Services				
	Sewers	Water	Solid Waste	Total	Public Health
	$000	$000	$000	$000	$000
Metropolitan Toronto	52,298	13,582	18,443	84,323	4,398
Regions					
Durham R	9,318	3,250	203	12,771	89
Haldimand - Norfolk R	377	911	59	1,347	438
Halton R	4,527	3,654	1,452	9,633	290
Hamilton - Wentworth R	16,886	4,850	93	21,829	123
Niagara R	14,792	3,498	355	18,645	311
Ottawa - Carleton R	10,729	6,259	400	17,388	357
Peel R	15,392	12,097	1,643	29,132	18,096
Sudbury R	4,103	3,428	221	7,752	89
Waterloo R	10,105	4,763	1,307	16,175	93
York R	17,464	1,895	229	19,588	118
Muskoka D	468	1,028	82	1,578	0
Oxford Co	1,214	790	0	2,004	23
Total	105,375	46,423	6,044	157,842	20,027
Counties					
Brant Co	1,182	1,167	12	2,361	0
Bruce Co	894	693	182	1,769	395
Dufferin Co	4,596	117	61	4,774	0
Elgin Co	3,694	298	0	3,992	81
Essex Co	9,042	2,318	61	11,421	53
Frontenac Co	1,055	797	119	1,971	13
Grey Co	10,474	877	176	11,527	1,977
Haliburton Co	13	4	1	18	25
Hastings Co	354	2,602	67	3,023	33
Huron Co	1,175	603	79	1,857	143
Kent Co	1,113	357	0	1,470	34
Lambton Co	1,133	2,770	755	4,658	6
Lanark Co	555	1,925	0	2,480	0
Leeds & Grenville Co	714	566	4	1,284	99
Lennox and Addington Co	20	339	29	388	76
Middlesex Co	3,469	4,638	660	8,767	47
Northumberland Co	2,345	232	0	2,577	2
Perth Co	1,176	515	156	1,847	3
Peterborough Co	217	2,032	60	2,309	27
Prescott and Russell Co	3,911	471	10	4,392	1
Prince Edward Co	4	43	12	59	0
Renfrew Co	2,646	1,398	30	4,074	36
Simcoe Co	8,313	5,222	366	13,901	376
Stormont, Dundas & Glengarry Co	2,159	339	583	3,081	146
Victoria Co	103	39	85	227	3
Wellington Co	5,669	923	320	6,912	166
Total	66,026	31,285	3,828	101,139	3,742
Districts					
Algoma D	11,003	13,424	123	24,550	102
Cochrane D	1,381	7,902	22	9,305	166
Kenora D	5,683	670	399	6,752	202
Manitoulin D	43	953	4	1,000	7
Nipissing D	7,743	802	6	8,551	533
Parry Sound D	1,621	664	49	2,334	3
Rainy River D	398	384	11	793	11
Sudbury D	876	65	0	941	38
Thunder Bay D	1,149	2,542	176	3,867	363
Timiskaming D	1,729	109	0	1,838	0
Total	31,626	27,515	790	59,931	1,425
PROVINCIAL TOTAL	255,325	118,805	29,105	403,235	29,592

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Social Services	Recreational and Cultural Services	Planning and Development	Total Own Expenditures
	$000	$000	$000	$000
Metropolitan Toronto	7,473	37,493	8,361	379,772
Regions				
Durham R	306	5,370	669	40,821
Haldimand - Norfolk R	237	1,701	668	10,494
Halton R	281	7,410	176	41,636
Hamilton - Wentworth R	17	19,127	3,964	70,826
Niagara R	1,387	1,966	2,649	46,676
Ottawa - Carleton R	305	14,210	19,328	181,176
Peel R	1,730	12,170	106	108,224
Sudbury R	54	2,185	223	22,409
Waterloo R	194	4,350	1,604	43,792
York R	517	11,409	3,441	65,600
Muskoka D	162	1,390	179	9,279
Oxford Co	87	757	2,622	14,115
Total	5,277	82,045	35,629	655,048
Counties				
Brant Co	32	527	3,125	12,034
Bruce Co	31	958	351	11,675
Dufferin Co	1	117	160	7,081
Elgin Co	39	632	948	12,515
Essex Co	60	5,407	1,954	29,239
Frontenac Co	9	1,627	1,120	16,133
Grey Co	4,115	784	77	26,995
Haliburton Co	11	247	5	2,939
Hastings Co	1,851	1,456	1,199	13,302
Huron Co	86	769	1,398	9,650
Kent Co	95	950	2,488	14,623
Lambton Co	198	1,230	1,721	17,994
Lanark Co	170	527	248	8,232
Leeds & Grenville Co	69	1,681	1,395	10,290
Lennox and Addington Co	0	377	106	3,646
Middlesex Co	182	2,343	4,059	37,526
Northumberland Co	133	435	64	9,655
Perth Co	80	727	1,125	10,930
Peterborough Co	41	605	1,188	12,039
Prescott and Russell Co	130	1,952	2,132	14,542
Prince Edward Co	7	276	48	1,593
Renfrew Co	22	900	4,334	19,449
Simcoe Co	4	1,778	2,044	38,886
Stormont, Dundas & Glengarry Co	5	622	1,774	14,300
Victoria Co	0	542	128	6,189
Wellington Co	91	604	476	18,246
Total	7,462	28,073	33,667	379,703
Districts				
Algoma D	129	1,349	1,522	34,651
Cochrane D	291	2,559	2,176	20,781
Kenora D	1,256	1,285	587	15,636
Manitoulin D	167	394	80	3,047
Nipissing D	1,839	1,480	839	18,564
Parry Sound D	126	423	468	6,069
Rainy River D	5,901	403	810	11,535
Sudbury D	0	367	423	2,979
Thunder Bay D	507	8,773	7,376	35,913
Timiskaming D	0	350	1,029	8,022
Total	10,216	17,383	15,310	157,197
PROVINCIAL TOTAL	30,428	164,994	92,967	1,571,720

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Transfers			
	Unconcolidated Local Boards	Individuals	Own Funds	Total
	$000	$000	$000	$000
Metropolitan Toronto	0	0	2,694	2,694
Regions				
Durham R	800	175	512	1,487
Haldimand - Norfolk R	0	355	147	502
Halton R	400	27	896	1,323
Hamilton - Wentworth R	0	150	5,413	5,563
Niagara R	1	516	656	1,173
Ottawa - Carleton R	1,550	667	3,617	5,834
Peel R	9,984	64	182	10,230
Sudbury R	0	0	1,269	1,269
Waterloo R	6,229	200	696	7,125
York R	0	31	732	763
Muskoka D	0	0	86	86
Oxford Co	0	878	206	1,084
Total	18,964	3,063	14,412	36,439
Counties				
Brant Co	0	101	2,431	2,532
Bruce Co	0	751	42	793
Dufferin Co	0	258	9	267
Elgin Co	70	898	585	1,553
Essex Co	0	1,187	1,718	2,905
Frontenac Co	129	72	132	333
Grey Co	0	265	51	316
Haliburton Co	0	0	28	28
Hastings Co	0	182	664	846
Huron Co	0	2,101	49	2,150
Kent Co	0	1,765	146	1,911
Lambton Co	0	2,236	399	2,635
Lanark Co	0	88	1	89
Leeds & Grenville Co	0	285	161	446
Lennox and Addington Co	9	71	16	96
Middlesex Co	0	2,315	590	2,905
Northumberland Co	0	305	555	860
Perth Co	0	2,356	18	2,374
Peterborough Co	0	77	507	584
Prescott and Russell Co	0	1,150	23	1,173
Prince Edward Co	0	43	33	76
Renfrew Co	0	74	66	140
Simcoe Co	0	374	2,771	3,145
Stormont, Dundas & Glengarry Co	0	1,664	464	2,128
Victoria Co	90	235	14	339
Wellington Co	0	1,079	166	1,245
Total	298	19,932	11,639	31,869
Districts				
Algoma D	0	68	57	125
Cochrane D	0	14	115	129
Kenora D	0	0	375	375
Manitoulin D	0	22	17	39
Nipissing D	0	119	3	122
Parry Sound D	0	0	86	86
Rainy River D	110	0	125	235
Sudbury D	0	46	24	70
Thunder Bay D	0	67	133	200
Timiskaming D	0	405	153	558
Total	110	741	1,088	1,939
PROVINCIAL TOTAL	19,372	23,736	29,833	72,941

Capital Fund Expenditures and Transfers

Table 9
(Concluded)

	Total Applications	In-Year Balance
	$000	$000
Metropolitan Toronto	382,466	279
Regions		
Durham R	42,308	3,857
Haldimand - Norfolk R	10,996	(894)
Halton R	42,959	4,322
Hamilton - Wentworth R	76,389	10,409
Niagara R	47,849	1,516
Ottawa - Carleton R	187,010	(2,462)
Peel R	118,454	16,959
Sudbury R	23,678	(1,580)
Waterloo R	50,917	1,546
York R	66,363	(1,132)
Muskoka D	9,365	872
Oxford Co	15,199	(1,680)
Total	691,487	31,733
Counties		
Brant Co	14,566	4,527
Bruce Co	12,468	(94)
Dufferin Co	7,348	(16)
Elgin Co	14,068	(1,001)
Essex Co	32,144	(1,288)
Frontenac Co	16,466	(1,351)
Grey Co	27,311	(1,378)
Haliburton Co	2,967	24
Hastings Co	14,148	(216)
Huron Co	11,800	(225)
Kent Co	16,534	(811)
Lambton Co	20,629	879
Lanark Co	8,321	(275)
Leeds & Grenville Co	10,736	(350)
Lennox and Addington Co	3,742	992
Middlesex Co	40,431	(763)
Northumberland Co	10,515	(423)
Perth Co	13,304	(504)
Peterborough Co	12,623	(1,214)
Prescott and Russell Co	15,715	(1,311)
Prince Edward Co	1,669	(108)
Renfrew Co	19,589	1,906
Simcoe Co	42,031	1,309
Stormont, Dundas & Glengarry Co	16,428	(1,930)
Victoria Co	6,528	161
Wellington Co	19,491	(1,003)
Total	411,572	(4,463)
Districts		
Algoma D	34,776	(2,091)
Cochrane D	20,910	(12)
Kenora D	16,011	(1,571)
Manitoulin D	3,086	(28)
Nipissing D	18,686	2,644
Parry Sound D	6,155	(64)
Rainy River D	11,770	1,027
Sudbury D	3,049	(66)
Thunder Bay D	36,113	(774)
Timiskaming D	8,580	617
Total	159,136	(318)
PROVINCIAL TOTAL	1,644,661	27,231

Year-End Position **Table 10**

			Reserves and Reserve Funds		
	Revenue Fund Balance	Capital Fund Balance	Reserves	Reserve Funds	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	103,223	39,027	197,098	167,348	364,446
Regions					
Durham R	12,329	1,045	18,884	62,899	81,783
Haldimand - Norfolk R	2,527	(1,798)	6,155	9,216	15,371
Halton R	1,870	11,943	24,450	39,989	64,439
Hamilton - Wentworth R	5,763	15,156	90,225	30,520	120,745
Niagara R	12,571	1,190	23,976	32,002	55,978
Ottawa - Carleton R	10,139	(5,382)	30,936	130,959	161,895
Peel R	8,428	29,532	38,868	158,852	197,720
Sudbury R	2,304	(3,856)	10,306	21,199	31,505
Waterloo R	10,692	3,139	14,288	34,974	49,262
York R	12,490	(1,636)	19,783	76,878	96,661
Muskoka D	496	(3,592)	2,335	2,500	4,835
Oxford Co	3,678	(5,270)	8,550	3,976	12,526
Total	83,287	40,471	288,756	603,964	892,720
Counties					
Brant Co	3,949	7,531	15,238	5,341	20,579
Bruce Co	815	(540)	5,069	4,871	9,940
Dufferin Co	899	(165)	1,675	1,112	2,787
Elgin Co	2,075	(4,440)	4,569	2,051	6,620
Essex Co	3,668	(5,862)	13,270	22,788	36,058
Frontenac Co	4,358	(4,747)	5,391	10,454	15,845
Grey Co	1,445	(3,782)	7,236	3,247	10,483
Haliburton Co	320	(152)	1,481	1,816	3,297
Hastings Co	3,908	(1,474)	4,387	5,240	9,627
Huron Co	2,484	(1,210)	5,508	5,259	10,767
Kent Co	4,369	(4,478)	4,849	2,095	6,944
Lambton Co	2,689	(2,073)	10,822	8,107	18,929
Lanark Co	1,267	(636)	3,510	4,121	7,631
Leeds & Grenville Co	2,683	(647)	4,013	7,417	11,430
Lennox and Addington Co	1,424	66	2,143	1,569	3,712
Middlesex Co	9,090	(3,112)	11,393	22,013	33,406
Northumberland Co	1,987	(1,606)	4,951	3,355	8,306
Perth Co	1,525	(2,504)	4,665	3,664	8,329
Peterborough Co	4,684	(2,127)	7,240	6,276	13,516
Prescott and Russell Co	665	(3,867)	3,424	2,000	5,424
Prince Edward Co	687	(197)	1,054	649	1,703
Renfrew Co	2,971	(716)	7,147	4,562	11,709
Simcoe Co	7,856	(6,420)	17,403	18,062	35,465
Stormont, Dundas & Glengarry Co	1,291	(3,086)	8,721	3,886	12,607
Victoria Co	1,321	(752)	4,701	2,777	7,478
Wellington Co	2,261	(4,590)	10,446	7,180	17,626
Total	70,691	(51,586)	170,306	159,912	330,218
Districts					
Algoma D	3,417	(9,119)	11,838	10,244	22,082
Cochrane D	1,470	85	3,696	8,719	12,415
Kenora D	1,579	(2,049)	5,021	2,261	7,282
Manitoulin D	403	(77)	1,124	803	1,927
Nipissing D	2,159	(7,281)	1,647	2,833	4,480
Parry Sound D	1,771	(107)	3,589	3,449	7,038
Rainy River D	1,334	(191)	1,537	3,330	4,867
Sudbury D	343	386	1,787	1,985	3,772
Thunder Bay D	8,384	932	7,041	27,881	34,922
Timiskaming D	570	(1)	5,633	4,927	10,560
Total	21,430	(17,422)	42,913	66,432	109,345
PROVINCIAL TOTAL	278,631	10,490	699,073	997,656	1,696,729

Year-End Position

Table 10 (Concluded)

	Taxes Uncollected				
	Current Year	Previous Year	Prior Years	Total	Long-Term Debt Outstanding
	$000	$000	$000	$000	$000
Metropolitan Toronto	69,789	15,328	18,055	103,172	713,117
Regions					
Durham R	5,346	1,286	1,532	8,164	101,105
Haldimand - Norfolk R	3,024	954	1,011	4,989	21,752
Halton R	4,936	1,354	1,095	7,385	88,337
Hamilton - Wentworth R	12,632	6,824	686	20,142	143,588
Niagara R	13,006	3,361	2,571	18,938	161,093
Ottawa - Carleton R	9,380	1,809	2,722	13,911	327,224
Peel R	12,548	3,313	613	16,474	185,352
Sudbury R	3,610	1,252	1,264	6,126	70,299
Waterloo R	4,657	1,061	1,572	7,290	48,377
York R	12,463	2,451	1,958	16,872	55,341
Muskoka D	2,562	824	1,156	4,542	8,244
Oxford Co	2,407	697	809	3,913	28,956
Total	86,571	25,186	16,989	128,746	1,239,668
Counties					
Brant Co	2,813	1,144	1,301	5,258	26,832
Bruce Co	2,017	694	752	3,463	18,029
Dufferin Co	1,338	443	436	2,217	8,572
Elgin Co	1,946	656	694	3,296	18,431
Essex Co	13,006	4,831	5,146	22,983	137,934
Frontenac Co	3,228	918	1,065	5,211	30,586
Grey Co	2,728	925	997	4,650	12,690
Haliburton Co	631	243	412	1,286	595
Hastings Co	2,878	869	798	4,545	20,067
Huron Co	1,727	530	422	2,679	20,215
Kent Co	3,044	1,029	842	4,915	47,032
Lambton Co	3,179	975	829	4,983	52,815
Lanark Co	1,326	384	365	2,075	2,064
Leeds & Grenville Co	2,322	798	855	3,975	16,834
Lennox and Addington Co	1,013	324	317	1,654	6,214
Middlesex Co	7,273	1,929	1,356	10,558	76,808
Northumberland Co	1,967	513	474	2,954	13,520
Perth Co	1,063	343	304	1,710	16,514
Peterborough Co	3,064	931	825	4,820	22,238
Prescott and Russell Co	1,552	438	305	2,295	13,114
Prince Edward Co	516	175	202	893	2,739
Renfrew Co	2,007	731	638	3,376	14,737
Simcoe Co	9,263	2,957	3,529	15,749	45,082
Stormont, Dundas & Glengarry Co	3,094	1,086	1,129	5,309	44,082
Victoria Co	1,544	457	367	2,368	5,201
Wellington Co	3,580	1,037	917	5,534	44,528
Total	78,119	25,360	25,277	128,756	717,473
Districts					
Algoma D	2,849	818	597	4,264	41,903
Cochrane D	1,116	254	253	1,623	21,069
Kenora D	1,869	741	612	3,222	5,430
Manitoulin D	294	107	98	499	952
Nipissing D	2,293	753	831	3,877	41,515
Parry Sound D	1,101	404	455	1,960	3,514
Rainy River D	1,112	488	45	1,645	6,391
Sudbury D	314	107	99	520	3,565
Thunder Bay D	3,691	1,297	688	5,676	49,115
Timiskaming D	1,422	537	823	2,782	5,444
Total	16,061	5,506	4,501	26,068	178,898
PROVINCIAL TOTAL	250,540	71,380	64,822	386,742	2,849,156

Appendix B

Detailed Municipal Financial Data by Municipal Status

Table 1: 1982 Enumerated Population
Table 2: Households and Hectarage
Table 3: Assessment
Table 4: Property Taxation
Table 5: Revenue Fund Revenues
Table 6: Revenue Fund Expenditures by Function
Table 7: Revenue Fund Expenditures by Object
Table 8: Capital Fund Revenues
Table 9: Capital Fund Expenditures and Transfers
Table 10: Year-End Position

Note: Figures may vary slightly from those in the text due to rounding.

1982 Enumerated Population

Table 1

	Number of Municipalities	Total Population	Age Distribution 0-19	Age Distribution 20-65	Age Distribution 66+
			%	%	%
Metropolitan Toronto					
Upper tier	1				
Cities	5	2,040,899	25.0	64.2	10.9
Boroughs	1	99,448	19.9	63.5	16.6
Total	7	2,140,347	24.7	64.1	11.1
Regions					
Upper Tiers	12				
Cities	21	2,248,833	29.6	61.6	8.8
Towns	37	800,719	32.4	59.7	7.9
Villages	1	2,267	28.4	58.8	12.8
Townships	28	287,847	32.9	57.8	9.3
Total	99	3,339,666	30.5	60.8	8.7
Counties					
Upper Tiers	26				
Cities	18	1,093,718	28.2	60.2	11.6
Separated Towns	4	23,151	26.8	56.9	16.3
Towns	68	351,940	29.5	55.5	15.0
Villages	110	124,565	29.4	54.2	16.3
Townships	327	951,921	32.6	57.7	9.7
Total	553	2,545,295	30.1	58.3	11.6
Districts					
Cities	4	289,713	30.5	60.0	9.5
Towns	36	143,843	31.7	57.6	10.7
Villages	8	4,415	28.0	54.7	17.3
Townships	123	132,017	34.8	56.9	8.3
Dev. Area Boards	1	1,258	45.2	49.4	5.4
Imp. Districts	7	4,318	36.9	56.8	6.3
Total	179	575,564	31.8	58.6	9.5
PROVINCIAL TOTAL	838	8,600,872	28.9	60.8	10.2

Households and Hectarage

Table 2

	Households			Hectares	
	Total	Per Cent Permanent	Population to Household Ratio	Total	Population per Hectare
	000	%		000	
Metropolitan Toronto					
Cities	793	100.0	2.6	62	32.9
Boroughs	44	100.0	2.3	2	49.5
Total	837	100.0	2.6	64	33.4
Regions					
Cities	842	99.8	2.7	372	6.0
Towns	288	95.5	2.8	973	.8
Villages	1	100.0	2.0	negl.	negl.
Townships	118	82.2	2.4	1,129	.3
Total	1,249	97.1	2.7	2,474	1.4
Counties					
Cities	431	100.0	2.5	85	12.9
Separated Towns	10	90.0	2.3	3	7.7
Towns	141	96.5	2.5	53	6.6
Villages	51	94.1	2.5	33	3.8
Townships	426	74.9	2.2	8,098	.1
Total	1,059	89.0	2.4	8,272	.3
Districts					
Cities	106	98.1	2.7	386	.8
Towns	54	98.1	2.7	300	.5
Villages	2	100.0	2.0	5	.8
Townships	67	68.7	2.0	2,405	.1
Dev. Area Boards	negl.	100.0	3.3	57	negl.
Imp. Districts	2	50.0	2.0	204	negl.
Total	231	89.2	2.5	3,357	.2
PROVINCIAL TOTAL	3,376	94.8	2.5	14,167	.6

Assessment

Table 3

	Equalized	Residential Portion	Growth	Equalized per Household
	$000	%	%	$
Metropolitan Toronto				
Cities	89,976,778	54.0	2.3	113,464
Boroughs	3,247,209	72.9	.4	73,800
Total	93,223,988	54.7	2.3	111,379
Regions				
Cities	67,398,151	65.4	2.5	80,045
Towns	30,971,545	74.7	4.9	107,540
Villages	150,876	99.8	3.0	150,876
Townships	10,994,476	86.5	2.8	93,174
Total	109,515,049	70.2	3.2	87,682
Counties				
Cities	24,825,905	62.9	1.3	57,601
Separated Towns	479,168	55.7	.4	47,917
Towns	7,761,441	66.6	1.2	55,046
Villages	2,465,014	73.9	1.5	48,334
Townships	32,935,262	84.9	1.8	77,313
Total	68,466,790	74.3	1.5	64,652
Districts				
Cities	7,563,930	55.9	–.3	71,358
Towns	3,044,896	54.4	3.8	56,387
Villages	90,797	75.8	1.8	45,398
Townships	3,686,019	70.6	1.9	55,015
Dev. Area Boards	11,285	72.2	–.4	29,083
Imp. Districts	110,816	64.8	3.7	55,408
Total	14,507,743	59.5	1.1	62,804
PROVINCIAL TOTAL	285,713,569	65.6	2.3	84,631

NOTE: The "growth" figures represent the percentage increase in real property assessment during the year.

Property Taxation **Table 4**

	Residential and Farm	Commercial Industrial and Business	Special Charges	Sewer Surcharge on Direct Water Billings	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Cities	510,386	550,024	22,111	61,469	1,143,990
Boroughs	24,707	11,123	793	2,059	38,682
Total	535,093	561,147	22,904	63,528	1,182,672
Regions					
Cities	471,598	318,895	33,025	17,698	841,216
Towns	157,730	66,582	13,499	5,941	243,752
Villages	1,102	2	99	0	1,203
Townships	58,237	11,382	4,930	706	75,255
Total	688,667	396,861	51,553	24,345	1,161,426
Counties					
Cities	208,771	151,120	16,271	12,192	388,354
Separated Towns	3,339	3,163	377	601	7,480
Towns	55,008	35,197	7,879	9,815	107,899
Villages	14,079	6,361	3,873	4,266	28,579
Townships	126,500	28,670	15,179	2,591	172,940
Total	407,697	224,511	43,579	29,465	705,252
Districts					
Cities	44,672	42,441	3,417	4,011	94,541
Towns	19,100	20,129	2,470	2,400	44,099
Villages	440	164	112	56	772
Townships	14,713	10,370	1,865	1,331	28,279
Dev. Area Boards	73	32	2	0	107
Imp. Districts	701	544	33	0	1,278
Total	79,699	73,680	7,899	7,798	169,076
PROVINCIAL TOTAL	1,711,156	1,256,199	125,935	125,136	3,218,426

Note: This table excludes sewer surcharges billed by upper–tier municipalities and therefore the total column may differ from that shown in Table 5.

Revenue Fund Revenues **Table 5**

	Property Taxation	Ontario Grants		
		Unconditional	Conditional	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper tier	651,129	108,932	375,270	484,202
Cities	514,488	43,419	49,332	92,751
Boroughs	17,056	2,588	1,953	4,541
Total	1,182,673	154,939	426,555	581,494
Regions				
Upper Tiers	567,972	157,690	443,377	601,067
Cities	483,868	78,316	55,910	134,226
Towns	146,855	22,472	26,181	48,653
Villages	464	88	102	190
Townships	41,604	7,600	12,805	20,405
Total	1,240,763	266,166	538,375	804,541
Counties				
Upper Tiers	71,838	17,351	188,937	206,288
Cities	388,402	98,101	153,382	251,483
Separated Towns	7,484	2,464	2,040	4,504
Towns	93,223	32,204	13,106	45,310
Villages	24,019	9,274	6,064	15,338
Townships	120,590	36,346	66,170	102,516
Total	705,556	195,740	429,699	625,439
Districts				
Cities	94,541	58,144	70,268	128,412
Towns	44,101	30,290	38,535	68,825
Villages	773	613	351	964
Townships	28,278	19,230	18,563	37,793
Dev. Area Boards	107	617	35	652
Imp. Districts	1,279	841	561	1,402
Total	169,079	109,735	128,313	238,048
PROVINCIAL TOTAL	3,298,071	726,580	1,522,942	2,249,522

Revenue Fund Revenues

Table 5 (Cont.)

	Payments in Lieu of Taxes		
	Ontario	Other	Total
	$000	$000	$000
Metropolitan Toronto			
Upper tier	8,181	0	8,181
Cities	49,621	40,264	89,885
Boroughs	1,030	83	1,113
Total	58,832	40,347	99,179
Regions			
Upper Tiers	9,605	0	9,605
Cities	22,934	93,358	116,292
Towns	5,409	3,096	8,505
Villages	0	509	509
Townships	538	607	1,145
Total	38,486	97,570	136,056
Counties			
Upper Tiers	2,067	0	2,067
Cities	14,015	12,177	26,192
Separated Towns	155	233	388
Towns	2,341	2,922	5,263
Villages	528	452	980
Townships	3,563	5,051	8,614
Total	22,669	20,835	43,504
Districts			
Cities	3,736	3,729	7,465
Towns	1,761	948	2,709
Villages	20	7	27
Townships	935	260	1,195
Dev. Area Boards	58	5	63
Imp. Districts	8	17	25
Total	6,518	4,966	11,484
PROVINCIAL TOTAL	126,505	163,718	290,223

	User Fees				
	Transit	Water	Homes for Aged	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper tier	309,819	72,888	22,147	55,574	460,428
Cities	0	38,681	0	57,685	96,366
Boroughs	0	3,037	0	1,542	4,579
Total	309,819	114,606	22,147	114,801	561,373
Regions					
Upper Tiers	70,407	135,470	39,403	33,461	278,741
Cities	32,268	11,853	87	72,526	116,734
Towns	3,748	6,841	101	28,347	39,037
Villages	0	0	0	25	25
Townships	6	809	0	11,030	11,845
Total	106,429	154,973	39,591	145,389	446,382
Counties					
Upper Tiers	0	0	37,379	6,945	44,324
Cities	29,254	57,664	13,527	42,812	143,257
Separated Towns	0	1,550	0	1,191	2,741
Towns	452	21,836	8	17,157	39,453
Villages	3	6,183	6	7,504	13,696
Townships	259	8,240	0	41,873	50,372
Total	29,968	95,473	50,920	117,482	293,843
Districts					
Cities	6,920	13,429	8,779	10,652	39,780
Towns	149	6,317	6,100	7,532	20,098
Villages	0	60	0	259	319
Townships	0	2,008	1,575	5,037	8,620
Dev. Area Boards	0	46	0	89	135
Imp. Districts	0	21	0	139	160
Total	7,069	21,881	16,454	23,708	69,112
PROVINCIAL TOTAL	453,285	386,933	129,112	401,380	1,370,710

Revenue Fund Revenues

Table 5
(Concluded)

	Other Revenues	Total Revenues
	$000	$000
Metropolitan Toronto		
Upper tier	110,127	1,714,067
Cities	107,742	901,231
Boroughs	2,808	30,098
Total	220,677	2,645,396
Regions		
Upper Tiers	38,115	1,495,499
Cities	115,121	966,241
Towns	37,073	280,124
Villages	191	1,379
Townships	10,017	85,016
Total	200,517	2,828,259
Counties		
Upper Tiers	8,744	333,260
Cities	57,631	866,965
Separated Towns	968	16,085
Towns	15,809	199,057
Villages	5,888	59,931
Townships	28,364	310,457
Total	117,404	1,785,755
Districts		
Cities	14,145	284,343
Towns	10,987	146,721
Villages	142	2,226
Townships	7,395	83,282
Dev. Area Boards	452	1,409
Imp. Districts	514	3,380
Total	33,635	521,361
PROVINCIAL TOTAL	572,233	7,780,771

Revenue Fund Expenditures by Function

Table 6

	General Government	Protection to Persons and Property			
		Fire	Police	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper tier	71,013	0	328,914	15,614	344,528
Cities	167,152	137,232	0	28,817	166,049
Boroughs	3,616	6,802	0	662	7,464
Total	241,781	144,034	328,914	45,093	518,041
Regions					
Upper Tiers	83,771	106	215,923	28,536	244,565
Cities	150,651	133,620	55,643	22,258	211,521
Towns	46,230	28,072	1,839	8,598	38,509
Villages	373	299	208	2	509
Townships	15,927	5,885	330	1,808	8,023
Total	296,952	167,982	273,943	61,202	503,127
Counties					
Upper Tiers	20,956	121	0	11,419	11,540
Cities	78,852	66,842	95,537	16,642	179,021
Separated Towns	2,018	901	1,833	44	2,778
Towns	26,888	9,100	25,924	3,439	38,463
Villages	10,588	2,555	1,120	948	4,623
Townships	54,349	15,689	4,823	7,991	28,503
Total	193,651	95,208	129,237	40,483	264,928
Districts					
Cities	19,596	21,027	28,475	8,718	58,220
Towns	14,520	5,628	8,778	1,209	15,615
Villages	540	127	0	19	146
Townships	15,551	2,915	2,097	919	5,931
Dev. Area Boards	237	86	0	17	103
Imp. Districts	712	234	0	27	261
Total	51,156	30,017	39,350	10,909	80,276
PROVINCIAL TOTAL	783,540	437,241	771,444	157,687	1,366,372

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Transportation Services			
	Roads	Transit	Other	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper tier	71,410	460,505	5,174	537,089
Cities	114,590	0	31,026	145,616
Boroughs	4,460	0	539	4,999
Total	190,460	460,505	36,739	687,704
Regions				
Upper Tiers	134,849	149,940	705	285,494
Cities	143,437	61,037	35,463	239,937
Towns	66,193	9,671	8,878	84,742
Villages	190	0	19	209
Townships	31,579	74	1,128	32,781
Total	376,248	220,722	46,193	643,163
Counties				
Upper Tiers	74,697	0	52	74,749
Cities	93,844	51,363	19,407	164,614
Separated Towns	2,545	0	416	2,961
Towns	29,342	926	5,245	35,513
Villages	10,678	111	1,693	12,482
Townships	120,410	703	3,908	125,021
Total	331,516	53,103	30,721	415,340
Districts				
Cities	33,079	17,866	5,583	56,528
Towns	19,817	729	4,412	24,958
Villages	484	0	68	552
Townships	23,099	12	1,488	24,599
Dev. Area Boards	256	0	335	591
Imp. Districts	657	0	283	940
Total	77,392	18,607	12,169	108,168
PROVINCIAL TOTAL	975,616	752,937	125,822	1,854,375

Revenue Fund Expenditures by Function

Table 6 (Cont.)

	Environmental Services			
	Sewers	Water	Solid Waste	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper tier	85,450	67,843	45,162	198,455
Cities	48,387	37,999	48,336	134,722
Boroughs	1,744	1,161	2,040	4,945
Total	135,581	107,003	95,538	338,122
Regions				
Upper Tiers	161,979	156,528	29,823	348,330
Cities	38,853	14,598	29,814	83,265
Towns	6,813	8,051	12,451	27,315
Villages	107	0	47	154
Townships	1,352	1,068	3,447	5,867
Total	209,104	180,245	75,582	464,931
Counties				
Upper Tiers	0	0	60	60
Cities	75,125	56,043	22,961	154,129
Separated Towns	1,035	1,666	778	3,479
Towns	26,825	23,180	6,847	56,852
Villages	7,338	8,086	2,369	17,793
Townships	7,181	12,705	11,725	31,611
Total	117,504	101,680	44,740	263,924
Districts				
Cities	18,008	14,248	6,038	38,294
Towns	11,038	7,811	3,850	22,699
Villages	133	105	104	342
Townships	3,167	3,186	2,516	8,869
Dev. Area Boards	84	119	100	303
Imp. Districts	304	131	70	505
Total	32,734	25,600	12,678	71,012
PROVINCIAL TOTAL	494,923	414,528	228,538	1,137,989

Revenue Fund Expenditures by Function Table 6 (Cont.)

	Health and Social Services				
	Public Health	General Assistance	Elderly Assistance	Assistance to Children	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper tier	39,271	202,499	84,924	111,107	437,801
Cities	53,008	0	560	4	53,572
Boroughs	1,583	0	0	12	1,595
Total	93,862	202,499	85,484	111,123	492,968
Regions					
Upper Tiers	86,487	215,118	101,655	98,976	502,236
Cities	6,156	1,653	6,235	2,933	16,977
Towns	2,145	141	416	277	2,979
Villages	0	0	0	0	0
Townships	391	19	17	24	451
Total	95,179	216,931	108,323	102,210	522,643
Counties					
Upper Tiers	35,779	54,958	86,162	30,550	207,449
Cities	20,736	80,863	35,197	27,579	164,375
Separated Towns	277	1,300	82	404	2,063
Towns	2,020	713	237	1,989	4,959
Villages	496	605	18	82	1,201
Townships	1,797	3,937	71	393	6,198
Total	61,105	142,376	121,767	60,997	386,245
Districts					
Cities	10,575	24,965	28,901	10,661	75,102
Towns	5,997	9,116	17,740	13,975	46,828
Villages	55	74	34	2	165
Townships	1,880	2,792	5,405	592	10,669
Dev. Area Boards	0	0	0	0	0
Imp. Districts	57	98	52	149	356
Total	18,564	37,045	52,132	25,379	133,120
PROVINCIAL TOTAL	268,710	598,851	367,706	299,709	1,534,976

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Recreation and Cultural Services		
	Parks and Recreation	Libraries	Total
	$000	$000	$000
Metropolitan Toronto			
Upper tier	61,689	50,966	112,655
Cities	128,924	71,566	200,490
Boroughs	4,957	2,374	7,331
Total	195,570	124,906	320,476
Regions			
Upper Tiers	296	6,362	6,658
Cities	149,569	66,486	216,055
Towns	50,176	17,693	67,869
Villages	53	60	113
Townships	12,761	2,355	15,116
Total	212,855	92,956	305,811
Counties			
Upper Tiers	836	9,929	10,765
Cities	63,680	32,498	96,178
Separated Towns	1,503	597	2,100
Towns	24,930	4,445	29,375
Villages	10,399	1,158	11,557
Townships	22,411	3,266	25,677
Total	123,759	51,893	175,652
Districts			
Cities	21,443	7,441	28,884
Towns	13,309	2,863	16,172
Villages	332	63	395
Townships	10,813	1,838	12,651
Dev. Area Boards	137	10	147
Imp. Districts	503	90	593
Total	46,537	12,305	58,842
PROVINCIAL TOTAL	578,721	282,060	860,781

Revenue Fund Expenditures by Function Table 6 (Concluded)

	Planning and Development	Total Expenditures	In-Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto			
Upper tier	9,419	1,710,960	3,107
Cities	28,957	896,560	4,671
Boroughs	420	30,369	(271)
Total	38,796	2,637,889	7,507
Regions			
Upper Tiers	26,036	1,497,091	(1,592)
Cities	38,789	958,104	8,137
Towns	10,602	278,247	1,877
Villages	63	1,422	(43)
Townships	6,388	84,553	463
Total	81,878	2,819,417	8,842
Counties			
Upper Tiers	6,090	331,607	1,653
Cities	22,751	859,919	7,046
Separated Towns	457	15,856	229
Towns	4,987	197,041	2,016
Villages	1,000	59,293	638
Townships	36,181	307,653	2,804
Total	71,466	1,771,369	14,386
Districts			
Cities	6,379	283,003	1,340
Towns	4,806	145,595	1,126
Villages	30	2,170	56
Townships	3,686	81,961	1,321
Dev. Area Boards	6	1,387	22
Imp. Districts	26	3,392	(12)
Total	14,933	517,508	3,853
PROVINCIAL TOTAL	207,073	7,746,183	34,588

Revenue Fund Expenditures by Object Table 7

	Salaries, Wages and Benefits	Materials, Supplies, Services, etc.	External Transfers	Debt Charges
	$000	$000	$000	$000
Metropolitan Toronto				
Upper tier	897,960	337,865	238,116	118,458
Cities	542,939	200,007	5,129	74,070
Boroughs	20,379	6,184	1	2,864
Total	1,461,278	544,056	243,246	195,392
Regions				
Upper Tiers	612,227	388,419	220,769	130,243
Cities	524,019	265,159	(3,646)	69,710
Towns	128,034	96,282	449	13,366
Villages	326	892	0	92
Townships	29,292	34,789	(95)	5,078
Total	1,293,898	785,541	217,477	218,489
Counties				
Upper Tiers	147,535	95,431	61,530	2,114
Cities	413,102	206,636	103,291	80,390
Separated Towns	6,526	5,037	1,505	496
Towns	80,900	70,563	(3,121)	18,904
Villages	16,716	30,219	(1,307)	2,863
Townships	86,078	131,068	7,103	36,863
Total	750,857	538,954	169,001	141,630
Districts				
Cities	146,794	56,336	35,762	21,340
Towns	65,002	42,849	15,182	6,127
Villages	583	1,208	56	70
Townships	30,679	32,882	4,804	2,550
Dev. Area Boards	504	835	0	20
Imp. Districts	1,155	1,231	165	81
Total	244,717	135,341	55,969	30,188
PROVINCIAL TOTAL	3,750,750	2,003,892	685,693	585,699

Revenue Fund Expenditures by Object

Table 7
(Concluded)

	Transfers To Own Funds	Total Expenditures	In-Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto			
Upper tier	118,561	1,710,960	3,107
Cities	74,415	896,560	4,671
Boroughs	940	30,369	(271)
Total	193,916	2,637,889	7,507
Regions			
Upper Tiers	144,025	1,495,683	(1,592)
Cities	100,619	958,104	8,137
Towns	40,116	278,247	1,877
Villages	113	1,422	(43)
Townships	15,489	84,553	463
Total	300,362	2,818,009	8,842
Counties			
Upper Tiers	24,998	331,607	1,653
Cities	56,500	859,919	7,046
Separated Towns	2,292	15,856	229
Towns	29,794	197,041	2,016
Villages	10,783	59,293	638
Townships	46,499	307,653	2,804
Total	170,866	1,771,369	14,386
Districts			
Cities	22,770	283,003	1,340
Towns	16,435	145,595	1,126
Villages	254	2,170	56
Townships	11,041	81,961	1,321
Dev. Area Boards	28	1,387	22
Imp. Districts	759	3,392	(12)
Total	51,287	517,508	3,853
PROVINCIAL TOTAL	716,431	7,744,775	34,588

Capital Fund Revenues

Table 8

	Transfers from Own Funds		
	Revenue Fund	Reserves and Reserve Funds	Total
	$000	$000	$000
Metropolitan Toronto			
Upper tier	62,682	2,275	64,957
Cities	29,184	33,346	62,530
Boroughs	165	821	986
Total	92,031	36,442	128,473
Regions			
Upper Tiers	65,610	78,765	144,375
Cities	21,809	114,010	135,819
Towns	21,801	37,196	58,997
Villages	53	0	53
Townships	10,013	4,371	14,384
Total	119,286	234,342	353,628
Counties			
Upper Tiers	18,286	3,577	21,863
Cities	30,594	19,163	49,757
Separated Towns	1,494	691	2,185
Towns	20,027	6,586	26,613
Villages	7,265	1,606	8,871
Townships	28,151	5,858	34,009
Total	105,817	37,481	143,298
Districts			
Cities	11,609	6,635	18,244
Towns	12,592	2,847	15,439
Villages	111	43	154
Townships	7,270	1,468	8,738
Dev. Area Boards	28	0	28
Imp. Districts	461	13	474
Total	32,071	11,006	43,077
PROVINCIAL TOTAL	349,205	319,271	668,476

Capital Fund Revenues Table 8 (Cont.)

	Long-Term Borrowing			
	Own Purposes	Unconsolidated Local Boards	Individuals	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper tier	18,901	0	0	18,901
Cities	28,580	0	0	28,580
Boroughs	2,640	0	0	2,640
Total	50,121	0	0	50,121
Regions				
Upper Tiers	73,386	16,363	0	89,749
Cities	26,983	2,601	179	29,763
Towns	1,939	0	509	2,448
Villages	0	0	0	0
Townships	1,049	0	2,376	3,425
Total	103,357	18,964	3,064	125,385
Counties				
Upper Tiers	821	0	0	821
Cities	34,610	129	0	34,739
Separated Towns	418	0	0	418
Towns	8,578	0	28	8,606
Villages	1,153	125	7	1,285
Townships	4,208	44	19,897	24,149
Total	49,788	298	19,932	70,018
Districts				
Cities	15,018	0	30	15,048
Towns	3,471	0	0	3,471
Villages	64	0	0	64
Townships	2,105	110	710	2,925
Dev. Area Boards	73	0	0	73
Imp. Districts	0	0	0	0
Total	20,731	110	740	21,581
PROVINCIAL TOTAL	223,997	19,372	23,736	267,105

Capital Fund Revenues

Table 8
(Concluded)

	Ontario Grants	Other Sources	Total Revenues
	$000	$000	$000
Metropolitan Toronto			
Upper tier	123,773	28,058	235,689
Cities	25,873	23,530	140,514
Boroughs	1,854	1,061	6,542
Total	151,500	52,649	382,745
Regions			
Upper Tiers	93,960	34,705	362,789
Cities	37,622	20,011	223,214
Towns	22,268	23,940	107,654
Villages	0	0	53
Townships	9,365	2,335	29,510
Total	163,215	80,991	723,220
Counties			
Upper Tiers	36,864	2,521	62,100
Cities	38,173	13,152	135,820
Separated Towns	1,148	0	3,751
Towns	21,546	3,891	60,656
Villages	12,475	2,718	25,393
Townships	44,423	16,607	119,388
Total	154,629	38,889	407,108
Districts			
Cities	28,507	13,975	75,774
Towns	16,801	4,153	39,863
Villages	496	33	748
Townships	18,886	8,911	39,480
Dev. Area Boards	729	369	1,199
Imp. Districts	1,183	98	1,755
Total	66,602	27,539	158,819
PROVINCIAL TOTAL	535,946	200,068	1,671,892

Capital Fund Expenditures and Transfers Table 9

	General Government	Protection to Persons and Property	Transportation Services		
			Roads	Transit	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper tier	694	10,719	33,762	125,514	159,276
Cities	12,839	3,188	47,793	0	47,793
Boroughs	741	125	2,350	0	2,350
Total	14,274	14,032	83,905	125,514	209,419
Regions					
Upper Tiers	17,167	8,405	89,224	63,733	152,957
Cities	14,542	11,707	80,051	3,617	83,668
Towns	6,943	3,423	38,843	1,383	40,226
Villages	53	0	0	0	0
Townships	992	1,563	12,581	0	12,581
Total	39,697	25,098	220,699	68,733	289,432
Counties					
Upper Tiers	1,808	36	51,116	0	51,116
Cities	7,560	4,730	43,482	2,962	46,444
Separated Towns	119	745	1,497	0	1,497
Towns	5,664	2,873	17,631	33	17,664
Villages	811	1,364	7,396	0	7,396
Townships	4,074	3,959	47,596	14	47,610
Total	20,036	13,707	168,718	3,009	171,727
Districts					
Cities	1,777	2,122	15,135	1,314	16,449
Towns	1,251	1,662	15,334	460	15,794
Villages	43	22	576	0	576
Townships	884	876	11,069	0	11,069
Dev. Area Boards	0	11	16	0	16
Imp. Districts	66	175	123	0	123
Total	4,021	4,868	42,253	1,774	44,027
PROVINCIAL TOTAL	78,028	57,705	515,575	199,030	714,605

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Environmental Services				
	Sewers	Water	Solid Waste	Total	Public Health
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper tier	22,252	7,340	16,294	45,886	3,942
Cities	27,873	6,242	2,149	36,264	415
Boroughs	2,173	0	0	2,173	41
Total	52,298	13,582	18,443	84,323	4,398
Regions					
Upper Tiers	59,092	39,879	4,910	103,881	19,229
Cities	24,124	4,067	438	28,629	517
Towns	20,308	1,856	590	22,754	135
Villages	0	0	0	0	0
Townships	1,849	622	106	2,577	147
Total	105,373	46,424	6,044	157,841	20,028
Counties					
Upper Tiers	0	0	3	3	1,720
Cities	24,267	14,268	1,875	40,410	1,412
Separated Towns	197	376	94	667	2
Towns	19,140	6,494	706	26,340	126
Villages	5,639	5,352	130	11,121	218
Townships	16,781	4,796	1,018	22,595	265
Total	66,024	31,286	3,826	101,136	3,743
Districts					
Cities	18,463	20,283	176	38,922	970
Towns	6,092	1,226	453	7,771	243
Villages	0	2	0	2	0
Townships	5,810	5,447	156	11,413	204
Dev. Area Boards	171	392	0	563	0
Imp. Districts	1,091	164	5	1,260	8
Total	31,627	27,514	790	59,931	1,425
PROVINCIAL TOTAL	255,322	118,806	29,103	403,231	29,594

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Social Services	Recreational and Cultural Services	Planning and Development	Total Own Expenditures
	$000	$000	$000	$000
Metropolitan Toronto				
Upper tier	7,473	13,748	32	241,770
Cities	0	23,385	8,299	132,184
Boroughs	0	360	29	5,818
Total	7,473	37,493	8,360	379,772
Regions				
Upper Tiers	4,100	1,045	6,847	313,630
Cities	208	53,750	16,428	209,450
Towns	965	24,106	5,447	104,001
Villages	0	0	0	53
Townships	5	3,143	6,905	27,914
Total	5,278	82,044	35,627	655,048
Counties				
Upper Tiers	6,702	814	159	62,357
Cities	578	12,988	14,816	128,943
Separated Towns	1	142	204	3,377
Towns	136	4,611	1,750	59,163
Villages	15	3,440	205	24,592
Townships	33	6,078	16,537	101,273
Total	7,465	28,073	33,671	379,705
Districts				
Cities	1,424	9,472	4,126	75,262
Towns	6,334	3,142	1,901	38,097
Villages	50	12	5	711
Townships	2,263	3,696	9,218	39,636
Dev. Area Boards	130	889	0	1,609
Imp. Districts	16	172	60	1,880
Total	10,217	17,383	15,310	157,195
PROVINCIAL TOTAL	30,433	164,993	92,968	1,571,720

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Transfers			
	Unconcolidated Local Boards	Individuals	Own Funds	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper tier	0	0	38	38
Cities	0	0	2,656	2,656
Boroughs	0	0	0	0
Total	0	0	2,694	2,694
Regions				
Upper Tiers	16,363	0	4,659	21,022
Cities	2,601	179	6,776	9,556
Towns	0	509	2,653	3,162
Villages	0	0	0	0
Townships	0	2,376	323	2,699
Total	18,964	3,064	14,411	36,439
Counties				
Upper Tiers	0	0	0	0
Cities	129	0	8,190	8,319
Separated Towns	0	0	0	0
Towns	0	28	2,165	2,193
Villages	125	7	201	333
Townships	44	19,897	1,085	21,026
Total	298	19,932	11,641	31,871
Districts				
Cities	0	30	159	189
Towns	0	0	682	682
Villages	0	0	0	0
Townships	110	710	244	1,064
Dev. Area Boards	0	0	0	0
Imp. Districts	0	0	3	3
Total	110	740	1,088	1,938
PROVINCIAL TOTAL	19,372	23,736	29,834	72,942

Capital Fund Expenditures and Transfers

Table 9
(Concluded)

	Total Applications	In-Year Balance
	$000	$000
Metropolitan Toronto		
Upper tier	241,808	(6,119)
Cities	134,840	5,674
Boroughs	5,818	724
Total	382,466	279
Regions		
Upper Tiers	334,652	28,137
Cities	219,006	4,208
Towns	107,163	491
Villages	53	0
Townships	30,613	(1,103)
Total	691,487	31,733
Counties		
Upper Tiers	62,357	(257)
Cities	137,262	(1,442)
Separated Towns	3,377	374
Towns	61,356	(700)
Villages	24,925	468
Townships	122,299	(2,911)
Total	411,576	(4,468)
Districts		
Cities	75,451	323
Towns	38,779	1,084
Villages	711	37
Townships	40,700	(1,220)
Dev. Area Boards	1,609	(410)
Imp. Districts	1,883	(128)
Total	159,133	(314)
PROVINCIAL TOTAL	1,644,662	27,230

Year-End Position

Table 10

	Revenue Fund Balance	Capital Fund Balance	Reserves and Reserve Funds		
			Reserves	Reserve Funds	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper tier	44,715	17,029	70,376	16,682	87,058
Cities	56,711	22,241	123,649	147,372	271,021
Boroughs	1,797	(243)	3,073	3,294	6,367
Total	103,223	39,027	197,098	167,348	364,446
Regions					
Upper Tiers	14,432	39,141	129,426	173,269	302,695
Cities	45,118	6,403	90,349	309,804	400,153
Towns	19,484	(1,106)	46,381	111,068	157,449
Villages	121	(17)	87	70	157
Townships	4,134	(3,951)	22,513	9,753	32,266
Total	83,289	40,470	288,756	603,964	892,720
Counties					
Upper Tiers	7,935	(623)	17,610	4,665	22,275
Cities	23,526	(17,667)	55,030	74,743	129,773
Separated Towns	1,020	(31)	1,309	1,285	2,594
Towns	12,036	(8,585)	22,157	24,326	46,483
Villages	5,754	(1,119)	10,820	10,641	21,461
Townships	20,422	(23,562)	63,381	44,254	107,635
Total	70,693	(51,587)	170,307	159,914	330,221
Districts					
Cities	13,349	(9,368)	13,097	38,046	51,143
Towns	5,379	(4,237)	15,292	12,367	27,659
Villages	149	(35)	705	536	1,241
Townships	2,572	(3,085)	13,376	14,195	27,571
Dev. Area Boards	(60)	(395)	31	95	126
Imp. Districts	40	(300)	412	1,192	1,604
Total	21,429	(17,420)	42,913	66,431	109,344
PROVINCIAL TOTAL	278,634	10,490	699,074	997,657	1,696,731

Year-End Position

Table 10
(Concluded)

	Taxes Uncollected				
	Current Year	Previous Year	Prior Years	Total	Long-Term Debt Outstanding
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper tier	0	0	0	0	485,246
Cities	67,850	15,110	17,697	100,657	218,613
Boroughs	1,938	218	358	2,514	9,257
Total	69,788	15,328	18,055	103,171	713,116
Regions					
Upper Tiers	0	0	0	0	741,877
Cities	49,060	15,556	7,318	71,934	374,571
Towns	26,244	6,345	5,874	38,463	98,218
Villages	45	6	0	51	249
Townships	11,223	3,280	3,797	18,300	24,753
Total	86,572	25,187	16,989	128,748	1,239,668
Counties					
Upper Tiers	0	0	0	0	7,162
Cities	29,536	9,745	9,465	48,746	405,515
Separated Towns	772	202	268	1,242	2,344
Towns	10,346	3,418	3,367	17,131	104,531
Villages	3,306	1,161	1,182	5,649	16,360
Townships	34,157	10,834	10,997	55,988	181,561
Total	78,117	25,360	25,279	128,756	717,473
Districts					
Cities	6,704	1,970	1,280	9,954	130,058
Towns	4,522	1,835	1,495	7,852	33,722
Villages	136	49	49	234	377
Townships	4,571	1,601	1,633	7,805	14,261
Dev. Area Boards	29	19	0	48	126
Imp. Districts	100	34	46	180	354
Total	16,062	5,508	4,503	26,073	178,898
PROVINCIAL TOTAL	250,539	71,383	64,826	386,748	2,849,155

Appendix C

Detailed Municipal Financial Data by Population Ranges

Table 1: 1982 Enumerated Population
Table 2: Households and Hectarage
Table 3: Assessment
Table 4: Property Taxation
Table 5: Revenue Fund Revenues
Table 6: Revenue Fund Expenditures by Function
Table 7: Revenue Fund Expenditures by Object
Table 8: Capital Fund Revenues
Table 9: Capital Fund Expenditures and Transfers
Table 10: Year-End Position

Note: Figures may vary slightly from those in the text due to rounding.

1982 Enumerated Population

Table 1

		Number of Municipalities	Total Population	Age Distribution 0-19	20-65	66+
				%	%	%
Metropolitan Toronto						
Upper Tier		1	2,140,347	24.7	64.1	11.1
Cities		5	2,040,899	25.0	64.2	10.9
Boroughs		1	99,448	19.9	63.5	16.6
Total		7	2,140,347	24.7	64.1	11.1
Regions						
Upper Tiers		12	3,339,666	30.5	60.8	8.7
Cities	100,000 or greater	8	1,588,165	29.0	61.9	9.1
	50 to 100,000	6	458,194	31.2	61.2	7.6
	less than 50,000	8	202,474	30.1	60.1	9.8
Towns	25,000 or greater	12	490,504	32.7	60.7	6.6
	10 to 25,000	18	265,269	31.9	58.1	10.0
	5,000 to 10,000	5	41,168	31.2	57.7	11.0
	less than 5,000	1	3,778	35.0	58.3	6.7
Villages		1	2,267	28.4	58.8	12.8
Townships	10,000 or greater	11	164,646	32.6	58.4	9.0
	5,000 to 10,000	13	109,683	34.1	56.9	9.0
	2,500 to 5,000	2	9,573	28.1	58.2	13.6
	less than 2,500	2	3,945	25.8	58.5	15.8
Total		99	3,339,666	30.5	60.8	8.7
Counties						
Upper Tiers		26	2,545,295	30.1	58.3	11.6
Cities	100,000 or greater	2	458,895	28.0	61.1	10.8
	50 to 100,000	5	323,028	27.7	60.6	11.6
	less than 50,000	11	311,795	29.0	58.3	12.7
Separated towns		4	23,151	26.8	56.9	16.3
Towns	10,000 or greater	8	98,506	29.7	56.3	14.1
	5,000 to 10,000	19	126,376	30.3	56.3	13.4
	2,500 to 5,000	27	100,394	28.6	54.8	16.6
	less than 2,500	14	26,664	27.9	52.1	20.0
Villages	2,500 or greater	4	13,639	35.2	57.7	7.1
	less than 2,500	106	110,926	28.7	53.8	17.5
Townships	10,000 or greater	8	126,986	33.7	59.3	6.9
	5,000 to 10,000	34	224,355	31.8	58.9	9.3
	2,500 to 5,000	93	330,344	32.9	57.2	9.9
	less than 2,500	192	270,236	32.4	56.5	11.1
Total		553	2,545,295	30.1	58.3	11.6
Districts						
Cities	100,000 or greater	1	111,498	28.3	60.9	10.9
	50 to 100,000	2	133,469	31.7	59.9	8.5
	less than 50,000	1	44,746	32.7	58.2	9.1
Towns	10,000 or greater	3	42,259	33.5	59.1	7.4
	5,000 to 10,000	9	59,393	30.0	57.8	12.2
	2,500 to 5,000	6	21,567	32.8	57.3	9.9
	less than 2,500	18	20,624	31.3	54.8	13.9
Villages		8	4,415	28.0	54.7	17.3
Townships	2,500 or greater	10	33,528	34.4	58.7	6.9
	less than 2,500	113	98,489	34.9	56.3	8.8
Dev. Area Boards		1	1,258	45.2	49.4	5.4
Imp. Districts		7	4,318	36.9	56.8	6.3
Total		179	575,564	31.8	58.6	9.5
PROVINCIAL TOTAL		838	8,600,872	29.0	60.7	10.2

Households and Hectarage **Table 2**

		Households			Hectares	
		Total	Per Cent Permanent	Population to Household Ratio	Total	Population per Hectare
		000	%		000	
Metropolitan Toronto						
Cities		793	100.0	2.6	62	32.9
Boroughs		44	100.0	2.3	2	49.5
Total		837	100.0	2.6	64	33.4
Regions						
Cities	100,000 or greater	602	100.0	2.6	136	11.7
	50 to 100,000	163	99.4	2.8	117	3.9
	less than 50,000	77	97.4	2.6	120	1.7
Towns	25,000 or greater	167	100.0	2.9	311	1.6
	10 to 25,000	98	93.9	2.7	429	.6
	5,000 to 10,000	21	71.4	2.0	216	.2
	less than 5,000	1	100.0	4.0	19	.2
Villages		1	100.0	2.0	negl.	negl.
Townships	10,000 or greater	63	88.9	2.6	468	.4
	5,000 to 10,000	37	94.6	3.0	440	.3
	2,500 to 5,000	10	40.0	1.0	100	.1
	less than 2,500	8	25.0	.5	121	negl.
Total		1,248	97.1	2.7	2,477	1.3
Counties						
Cities	100,000 or greater	184	100.0	2.5	28	16.4
	50 to 100,000	126	100.0	2.6	25	12.9
	less than 50,000	121	100.0	2.6	32	9.8
Separated towns		10	90.0	2.3	3	7.7
Towns	10,000 or greater	38	100.0	2.6	11	9.0
	5,000 to 10,000	48	100.0	2.6	15	8.4
	2,500 to 5,000	44	90.9	2.3	24	4.2
	less than 2,500	11	100.0	2.5	4	6.8
Villages	2,500 or greater	4	100.0	3.5	1	14.0
	less than 2,500	47	93.6	2.4	31	3.6
Townships	10,000 or greater	43	90.7	3.0	180	.7
	5,000 to 10,000	86	83.7	2.6	906	.2
	2,500 to 5,000	139	79.9	2.4	2366	.1
	less than 2,500	158	60.8	1.7	4645	.1
Total		1,059	89.0	2.4	8,271	.3
Districts						
Cities	100,000 or greater	42	100.0	2.6	32	3.5
	50 to 100,000	47	100.0	2.8	53	2
	less than 50,000	17	94.1	2.6	300	.2
Towns	10,000 or greater	16	100.0	2.6	121	.3
	5,000 to 10,000	22	100.0	2.7	82	.7
	2,500 to 5,000	8	100.0	2.8	12	1.8
	less than 2,500	8	100.0	2.6	84	.3
Villages		2	100.0	2.0	5	.8
Townships	2,500 or greater	12	100.0	2.8	309	.1
	less than 2,500	55	63.6	1.8	2096	negl.
Dev. Area Boards		negl.	100.0	3.3	57	negl.
Imp. Districts		2	50.0	2.0	204	negl.
Total		231	90.5	2.5	3,355	.2
PROVINCIAL TOTAL		3,375	94.8	2.5	14,167	.6

Table 3

		Equalized	Residential Portion	Growth	Equalized per Household
		$000	%	%	$
Metropolitan Toronto					
Cities		89,976,778	54.0	2.3	113,464
Boroughs		3,247,209	72.9	.4	73,800
Total		93,223,988	54.7	2.3	111,379
Regions					
Cities	100,000 or greater	49,997,471	64.9	2.5	83,052
	50 to 100,000	12,050,729	68.0	2.4	73,931
	less than 50,000	5,349,951	63.8	2.2	69,480
Towns	25,000 or greater	22,227,262	74.3	6.5	133,097
	10 to 25,000	7,288,634	77.8	2.0	74,374
	5,000 to 10,000	1,404,826	64.9	(.2)	66,896
	less than 5,000	50,824	69.7	(8.3)	50,824
Villages		150,876	99.8	3.0	150,876
Townships	10,000 or greater	6,030,663	86.7	3.4	95,725
	5,000 to 10,000	3,599,573	84.3	2.5	97,286
	2,500 to 5,000	855,071	90.0	1.4	85,507
	less than 2,500	509,168	94.3	1.4	63,646
Total		109,515,049	70.2	3.2	87,752
Counties					
Cities	100,000 or greater	10,388,679	64.5	1.1	56,460
	50 to 100,000	7,436,759	63.8	1.7	59,022
	less than 50,000	7,000,466	59.5	1.1	57,855
Separated towns		479,168	55.7	.4	47,917
Towns	10,000 or greater	2,352,447	59.8	.7	61,906
	5,000 to 10,000	2,738,225	65.9	1.3	57,046
	2,500 to 5,000	2,183,831	73.1	1.5	49,633
	less than 2,500	486,939	73.7	1.1	44,267
Villages	2,500 or greater	260,129	83.9	3.5	65,032
	less than 2,500	2,204,886	72.7	1.3	46,912
Townships	10,000 or greater	3,462,341	71.0	2.0	80,520
	5,000 to 10,000	7,551,595	80.7	1.8	87,809
	2,500 to 5,000	11,007,112	86.5	1.9	79,188
	less than 2,500	10,914,213	90.7	1.7	69,077
Total		68,466,790	74.3	1.5	64,652
Districts					
Cities	100,000 or greater	3,188,502	51.8	(.4)	75,917
	50 to 100,000	3,271,680	60.6	(.8)	69,610
	less than 50,000	1,103,749	54.2	1.4	64,926
Towns	10,000 or greater	919,754	53.3	2.8	57,485
	5,000 to 10,000	1,408,263	47.6	5.7	64,012
	2,500 to 5,000	342,139	71.2	1.3	42,767
	less than 2,500	374,740	67.2	1.4	46,843
Villages		90,797	75.8	1.8	45,398
Townships	2,500 or greater	791,614	57.4	1.3	65,968
	less than 2,500	2,894,405	74.2	2.0	52,626
Dev. Area Boards		11,285	72.2	(.4)	29,083
Imp. Districts		110,816	64.8	3.7	55,408
Total		14,507,743	59.5	1.1	62,804
PROVINCIAL TOTAL		285,713,569	65.6	2.3	84,656

NOTE: The "growth" figures represent the percentage increase in real property assessment during the year.

Property Taxation **Table 4**

		Residential and Farm	Commercial Industrial and Business	Special Charges	Sewer Surcharge on Direct Water Billings	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Cities		510,386	550,024	22,111	61,469	1,143,990
Boroughs		24,707	11,123	793	2,059	38,682
Total		535,093	561,147	22,904	63,528	1,182,672
Regions						
Cities	100,000 or greater	333,620	230,450	22,387	7,372	593,829
	50 to 100,000	96,510	58,671	7,814	9,607	172,602
	less than 50,000	41,467	29,774	2,825	718	74,784
Towns	25,000 or greater	100,029	40,763	8,254	3,812	152,858
	10 to 25,000	49,572	18,935	4,383	2,129	75,019
	5,000 to 10,000	7,616	6,682	833	0	15,131
	less than 5,000	515	203	26	0	744
Villages		1,102	2	99	0	1,203
Townships	10,000 or greater	33,575	6,536	3,007	623	43,741
	5,000 to 10,000	18,858	4,071	1,714	15	24,658
	2,500 to 5,000	3,886	634	162	68	4,750
	less than 2,500	1,918	140	48	0	2,106
Total		688,668	396,861	51,552	24,344	1,161,425
Counties						
Cities	100,000 or greater	94,534	65,610	6,121	0	166,265
	50 to 100,000	59,652	40,221	4,687	4,562	109,122
	less than 50,000	54,584	45,289	5,463	7,630	112,966
Separated towns		3,339	3,163	377	601	7,480
Towns	10,000 or greater	16,691	13,897	2,470	1,774	34,832
	5,000 to 10,000	19,301	12,730	2,660	2,953	37,644
	2,500 to 5,000	15,387	7,003	1,938	3,961	28,289
	less than 2,500	3,628	1,568	811	1,127	7,134
Villages	2,500 or greater	1,400	324	738	406	2,868
	less than 2,500	12,678	6,038	3,134	3,860	25,710
Townships	10,000 or greater	14,946	7,271	2,413	1,436	26,066
	5,000 to 10,000	26,034	7,623	4,481	444	38,582
	2,500 to 5,000	43,175	8,447	5,003	548	57,173
	less than 2,500	42,343	5,328	3,283	163	51,117
Total		407,692	224,512	43,579	29,465	705,248
Districts						
Cities	100,000 or greater	18,543	20,646	937	0	40,126
	50 to 100,000	19,906	15,555	2,046	4,011	41,518
	less than 50,000	6,224	6,240	434	0	12,898
Towns	10,000 or greater	6,550	6,481	535	222	13,788
	5,000 to 10,000	8,156	11,223	1,273	973	21,625
	2,500 to 5,000	2,435	1,158	266	581	4,440
	less than 2,500	1,959	1,267	397	624	4,247
Villages		440	164	112	56	772
Townships	2,500 or greater	3,433	3,531	327	363	7,654
	less than 2,500	11,280	6,840	1,538	968	20,626
Dev. Area Boards		73	32	2	0	107
Imp. Districts		701	544	33	0	1,278
Total		79,700	73,681	7,900	7,798	169,079
PROVINCIAL TOTAL		1,711,153	1,256,201	125,935	125,135	3,218,424

Note: This table excludes sewer surcharges billed by upper-tier municipalities and therefore the total column may differ from that shown in Table 5.

Revenue Fund Revenues

Table 5

			Ontario Grants		
		Property Taxation	Unconditional	Conditional	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier		651,129	108,932	375,270	484,202
Cities		514,488	43,419	49,332	92,751
Boroughs		17,056	2,588	1,953	4,541
Total		1,182,673	154,939	426,555	581,494
Regions					
Upper Tiers		567,972	157,690	443,377	601,067
Cities	100,000 or greater	343,495	48,428	37,898	86,326
	50 to 100,000	98,198	21,386	12,417	33,803
	less than 50,000	42,175	8,501	5,595	14,096
Towns	25,000 or greater	95,224	8,846	14,558	23,404
	10 to 25,000	42,676	10,606	9,071	19,677
	5,000 to 10,000	8,577	2,713	2,453	5,166
	less than 5,000	379	307	98	405
Villages		464	88	102	190
Townships	10,000 or greater	23,677	3,818	6,742	10,560
	5,000 to 10,000	13,502	3,254	4,893	8,147
	2,500 to 5,000	3,011	315	786	1,101
	less than 2,500	1,415	213	385	598
Total		1,240,765	266,165	538,375	804,540
Counties					
Upper Tiers		71,838	17,351	188,937	206,288
Cities	100,000 or greater	166,265	38,313	75,707	114,020
	50 to 100,000	109,096	27,731	46,580	74,311
	less than 50,000	113,042	32,056	31,318	63,374
Separated towns		7,484	2,464	2,040	4,504
Towns	10,000 or greater	30,901	7,911	3,297	11,208
	5,000 to 10,000	31,953	11,650	4,708	16,358
	2,500 to 5,000	24,288	9,740	3,990	13,730
	less than 2,500	6,081	2,903	1,110	4,013
Villages	2,500 or greater	2,436	835	358	1,193
	less than 2,500	21,583	8,440	5,706	14,146
Townships	10,000 or greater	19,512	4,613	3,208	7,821
	5,000 to 10,000	26,108	7,357	9,822	17,179
	2,500 to 5,000	39,127	12,306	21,602	33,908
	less than 2,500	35,844	12,070	31,538	43,608
Total		705,558	195,740	429,921	625,661
Districts					
Cities	100,000 or greater	40,126	24,157	24,891	49,048
	50 to 100,000	41,518	25,329	35,217	60,546
	less than 50,000	12,897	8,658	10,162	18,820
Towns	10,000 or greater	13,788	9,643	12,254	21,897
	5,000 to 10,000	21,625	12,574	18,225	30,799
	2,500 to 5,000	4,441	4,577	3,616	8,193
	less than 2,500	4,247	3,497	4,439	7,936
Villages		773	613	351	964
Townships	2,500 or greater	7,654	5,238	5,028	10,266
	less than 2,500	20,624	13,992	13,290	27,282
Dev. Area Boards		107	617	35	652
Imp. Districts		1,279	841	561	1,402
Total		169,079	109,736	128,069	237,805
PROVINCIAL TOTAL		3,298,075	726,580	1,522,920	2,249,500

		Payments in Lieu of Taxes		
		Ontario	Other	Total
		$000	$000	$000
Metropolitan Toronto				
Upper Tier		8,181	0	8,181
Cities		49,621	40,264	89,885
Boroughs		1,030	83	1,113
Total		58,832	40,347	99,179
Regions				
Upper Tiers		9,605	0	9,605
Cities	100,000 or greater	15,414	79,397	94,811
	50 to 100,000	6,072	11,026	17,098
	less than 50,000	1,447	2,935	4,382
Towns	25,000 or greater	4,169	1,637	5,806
	10 to 25,000	1,077	1,241	2,318
	5,000 to 10,000	160	205	365
	less than 5,000	3	13	16
Villages		0	509	509
Townships	10,000 or greater	342	360	702
	5,000 to 10,000	172	235	407
	2,500 to 5,000	19	5	24
	less than 2,500	5	7	12
Total		38,485	97,570	136,055
Counties				
Upper Tiers		2,067	0	2,067
Cities	100,000 or greater	6,334	4,509	10,843
	50 to 100,000	4,162	3,489	7,651
	less than 50,000	3,519	4,179	7,698
Separated towns		155	233	388
Towns	10,000 or greater	744	1,142	1,886
	5,000 to 10,000	720	441	1,161
	2,500 to 5,000	698	1,257	1,955
	less than 2,500	179	81	260
Villages	2,500 or greater	6	107	113
	less than 2,500	522	345	867
Townships	10,000 or greater	455	1,539	1,994
	5,000 to 10,000	672	1,849	2,521
	2,500 to 5,000	1,072	1,129	2,201
	less than 2,500	1,364	535	1,899
Total		22,669	20,835	43,504
Districts				
Cities	100,000 or greater	1,924	1,723	3,647
	50 to 100,000	1,333	1,861	3,194
	less than 50,000	479	146	625
Towns	10,000 or greater	559	204	763
	5,000 to 10,000	663	300	963
	2,500 to 5,000	357	411	768
	less than 2,500	183	33	216
Villages		20	7	27
Townships	2,500 or greater	340	76	416
	less than 2,500	595	184	779
Dev. Area Boards		58	5	63
Imp. Districts		8	17	25
Total		6,519	4,967	11,486
PROVINCIAL TOTAL		126,505	163,719	290,224

Table 5
(Cont.)

		User Fees				
		Transit	Water	Homes for Aged	Other	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper Tier		309,819	72,888	22,147	55,574	460,428
Cities		0	38,681	0	57,685	96,366
Boroughs		0	3,037	0	1,542	4,579
Total		309,819	114,606	22,147	114,801	561,373
Regions						
Upper Tiers		70,407	135,470	39,403	33,461	278,741
Cities	100,000 or greater	26,581	6,180	85	57,910	90,756
	50 to 100,000	5,085	3,733	0	10,355	19,173
	less than 50,000	603	1,940	2	4,261	6,806
Towns	25,000 or greater	3,682	4,019	87	19,414	27,202
	10 to 25,000	66	2,822	14	7,484	10,386
	5,000 to 10,000	0	0	0	1,262	1,262
	less than 5,000	0	0	0	187	187
Villages		0	0	0	25	25
Townships	10,000 or greater	0	721	0	5,392	6,113
	5,000 to 10,000	6	56	0	4,688	4,750
	2,500 to 5,000	0	32	0	800	832
	less than 2,500	0	0	0	151	151
Total		106,430	154,973	39,591	145,390	446,384
Counties						
Upper Tiers		0	0	37,379	6,945	44,324
Cities	100,000 or greater	17,518	21,044	4,769	17,928	61,259
	50 to 100,000	7,539	17,311	7,086	13,906	45,842
	less than 50,000	4,198	19,309	1,673	10,976	36,156
Separated towns		0	1,550	0	1,191	2,741
Towns	10,000 or greater	419	5,724	0	4,556	10,699
	5,000 to 10,000	32	7,567	0	5,265	12,864
	2,500 to 5,000	0	7,035	8	5,285	12,328
	less than 2,500	0	1,511	0	2,050	3,561
Villages	2,500 or greater	0	314	0	653	967
	less than 2,500	3	5,869	6	6,850	12,728
Townships	10,000 or greater	259	3,307	0	3,264	6,830
	5,000 to 10,000	0	2,344	0	7,343	9,687
	2,500 to 5,000	0	2,207	0	14,385	16,592
	less than 2,500	0	382	0	16,881	17,263
Total		29,968	95,474	50,921	117,478	293,841
Districts						
Cities	100,000 or greater	2,703	5,938	3,991	4,497	17,129
	50 to 100,000	3,317	5,717	3,691	4,714	17,439
	less than 50,000	901	1,775	1,098	1,441	5,215
Towns	10,000 or greater	116	1,488	1,854	1,979	5,437
	5,000 to 10,000	33	2,959	3,739	3,750	10,481
	2,500 to 5,000	0	1,033	42	834	1,909
	less than 2,500	0	837	466	969	2,272
Villages		0	60	0	259	319
Townships	2,500 or greater	0	580	1,573	1,012	3,165
	less than 2,500	0	1,428	2	4,025	5,455
Dev. Area Boards		0	46	0	89	135
Imp. Districts		0	21	0	139	160
Total		7,070	21,882	16,456	23,708	69,116
PROVINCIAL TOTAL		453,287	386,935	129,115	401,377	1,370,714

Table 5
(Concluded)

		Other Revenues	Total Revenues
		$000	$000
Metropolitan Toronto			
Upper Tier		110,127	1,714,067
Cities		107,742	901,231
Boroughs		2,808	30,098
Total		220,677	2,645,396
Regions			
Upper Tiers		38,115	1,495,499
Cities	100,000 or greater	77,360	692,747
	50 to 100,000	29,829	198,101
	less than 50,000	7,932	75,391
Towns	25,000 or greater	26,222	177,859
	10 to 25,000	8,942	83,999
	5,000 to 10,000	1,857	17,227
	less than 5,000	52	1,039
Villages		191	1,379
Townships	10,000 or greater	5,984	47,036
	5,000 to 10,000	3,429	30,235
	2,500 to 5,000	400	5,368
	less than 2,500	204	2,380
Total		200,517	2,828,260
Counties			
Upper Tiers		8,744	333,260
Cities	100,000 or greater	20,781	373,168
	50 to 100,000	15,935	252,835
	less than 50,000	20,915	241,185
Separated towns		968	16,085
Towns	10,000 or greater	4,287	58,981
	5,000 to 10,000	6,124	68,461
	2,500 to 5,000	4,401	56,702
	less than 2,500	998	14,913
Villages	2,500 or greater	538	5,248
	less than 2,500	5,349	54,683
Townships	10,000 or greater	5,044	41,200
	5,000 to 10,000	6,660	62,154
	2,500 to 5,000	8,659	100,489
	less than 2,500	8,002	106,616
Total		117,405	1,785,980
Districts			
Cities	100,000 or greater	6,258	116,207
	50 to 100,000	5,224	127,921
	less than 50,000	2,663	40,219
Towns	10,000 or greater	1,395	43,279
	5,000 to 10,000	6,796	70,664
	2,500 to 5,000	1,603	16,915
	less than 2,500	1,193	15,863
Villages		142	2,226
Townships	2,500 or greater	1,771	23,272
	less than 2,500	5,624	59,765
Dev. Area Boards		452	1,409
Imp. Districts		514	3,380
Total		33,635	521,120
PROVINCIAL TOTAL		572,234	7,780,756

Revenue Fund Expenditures by Function

Table 6

		General Government	Protection to Persons and Property			
			Fire	Police	Other	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper Tier		71,013	0	328,914	15,614	344,528
Cities		167,152	137,232	0	28,817	166,049
Boroughs		3,616	6,802	0	662	7,464
Total		241,781	144,034	328,914	45,093	518,041
Regions						
Upper Tiers		83,771	106	215,923	28,536	244,565
Cities	100,000 or greater	108,222	97,470	38,200	17,952	153,622
	50 to 100,000	30,654	26,821	12,988	2,814	42,623
	less than 50,000	11,775	9,329	4,455	1,491	15,275
Towns	25,000 or greater	30,310	20,954	0	6,371	27,325
	10 to 25,000	12,812	6,108	1,182	1,997	9,287
	5,000 to 10,000	2,915	931	657	228	1,816
	less than 5,000	193	79	0	2	81
Villages		373	299	208	2	509
Townships	10,000 or greater	8,748	3,580	0	1,138	4,718
	5,000 to 10,000	5,756	1,765	330	492	2,587
	2,500 to 5,000	948	357	0	116	473
	less than 2,500	474	183	0	62	245
Total		296,951	167,982	273,943	61,201	503,126
Counties						
Upper Tiers		20,956	121	0	11,419	11,540
Cities	100,000 or greater	35,890	27,002	39,217	7,445	73,664
	50 to 100,000	23,388	20,968	28,749	4,683	54,400
	less than 50,000	19,575	18,872	27,572	4,564	51,008
Separated towns		2,018	901	1,833	44	2,778
Towns	10,000 or greater	7,448	3,584	8,057	1,289	12,930
	5,000 to 10,000	9,741	2,498	9,490	1,040	13,028
	2,500 to 5,000	7,259	2,613	6,482	921	10,016
	less than 2,500	2,440	406	1,895	190	2,491
Villages	2,500 or greater	887	254	208	121	583
	less than 2,500	9,701	2,301	912	827	4,040
Townships	10,000 or greater	6,139	3,181	3,047	1,222	7,450
	5,000 to 10,000	10,997	3,292	774	1,699	5,765
	2,500 to 5,000	18,364	5,012	1,000	2,818	8,830
	less than 2,500	18,849	4,204	2	2,252	6,458
Total		193,652	95,209	129,238	40,534	264,981
Districts						
Cities	100,000 or greater	8,222	10,331	12,102	2,853	25,286
	50 to 100,000	9,476	8,316	12,213	4,332	24,861
	less than 50,000	1,897	2,381	4,160	1,533	8,074
Towns	10,000 or greater	3,034	2,057	3,441	448	5,946
	5,000 to 10,000	7,200	2,595	5,331	420	8,346
	2,500 to 5,000	1,977	506	3	241	750
	less than 2,500	2,309	470	3	100	573
Villages		540	127	0	19	146
Townships	2,500 or greater	3,435	741	1,551	161	2,453
	less than 2,500	12,116	2,175	546	513	3,234
Dev. Area Boards		237	86	0	17	103
Imp. Districts		712	234	0	27	261
Total		51,155	30,019	39,350	10,664	80,033
PROVINCIAL TOTAL		783,539	437,244	771,445	157,492	1,366,181

Revenue Fund Expenditures by Function

Table 6
(Cont.)

		Transportation Services			
		Roads	Transit	Other	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier		71,410	460,505	5,174	537,089
Cities		114,590	0	31,026	145,616
Boroughs		4,460	0	539	4,999
Total		190,460	460,505	36,739	687,704
Regions					
Upper Tiers		134,849	149,940	705	285,494
Cities	100,000 or greater	99,068	47,137	25,934	172,139
	50 to 100,000	29,217	11,374	5,999	46,590
	less than 50,000	15,152	2,526	3,529	21,207
Towns	25,000 or greater	36,719	9,040	6,174	51,933
	10 to 25,000	22,715	552	2,224	25,491
	5,000 to 10,000	6,464	79	449	6,992
	less than 5,000	294	0	31	325
Villages		190	0	19	209
Townships	10,000 or greater	16,493	64	705	17,262
	5,000 to 10,000	11,840	10	364	12,214
	2,500 to 5,000	2,402	0	43	2,445
	less than 2,500	845	0	16	861
Total		376,248	220,722	46,192	643,162
Counties					
Upper Tiers		74,697	0	52	74,749
Cities	100,000 or greater	34,759	27,324	5,147	67,230
	50 to 100,000	24,202	14,435	7,597	46,234
	less than 50,000	34,883	9,603	6,662	51,148
Separated towns		2,545	0	416	2,961
Towns	10,000 or greater	8,273	886	2,002	11,161
	5,000 to 10,000	9,814	0	1,472	11,286
	2,500 to 5,000	9,201	40	1,399	10,640
	less than 2,500	2,054	0	372	2,426
Villages	2,500 or greater	733	0	79	812
	less than 2,500	9,945	111	1,613	11,669
Townships	10,000 or greater	7,361	688	466	8,515
	5,000 to 10,000	22,524	15	515	23,054
	2,500 to 5,000	41,264	1	713	41,978
	less than 2,500	49,262	0	2,214	51,476
Total		331,517	53,103	30,719	415,339
Districts					
Cities	100,000 or greater	11,920	8,010	2,920	22,850
	50 to 100,000	16,129	7,320	1,845	25,294
	less than 50,000	5,031	2,536	818	8,385
Towns	10,000 or greater	5,071	428	847	6,346
	5,000 to 10,000	8,904	249	2,400	11,553
	2,500 to 5,000	3,277	39	809	4,125
	less than 2,500	2,565	12	356	2,933
Villages		484	0	68	552
Townships	2,500 or greater	4,564	0	652	5,216
	less than 2,500	18,535	12	836	19,383
Dev. Area Boards		256	0	335	591
Imp. Districts		657	0	283	940
Total		77,393	18,606	12,169	108,168
PROVINCIAL TOTAL		975,618	752,936	125,819	1,854,373

Revenue Fund Expenditures by Function

Table 6
(Cont.)

		Environmental Services			
		Sewers	Water	Solid Waste	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier		85,450	67,843	45,162	198,455
Cities		48,387	37,999	48,336	134,722
Boroughs		1,744	1,161	2,040	4,945
Total		135,581	107,003	95,538	338,122
Regions					
Upper Tiers		161,979	156,528	29,823	348,330
Cities	100,000 or greater	18,784	5,598	20,862	45,244
	50 to 100,000	15,170	6,434	6,055	27,659
	less than 50,000	4,898	2,566	2,897	10,361
Towns	25,000 or greater	3,794	4,741	8,008	16,543
	10 to 25,000	2,900	3,311	3,774	9,985
	5,000 to 10,000	108	0	636	744
	less than 5,000	12	0	32	44
Villages		107	0	47	154
Townships	10,000 or greater	987	900	1,918	3,805
	5,000 to 10,000	325	90	953	1,368
	2,500 to 5,000	40	78	378	496
	less than 2,500	0	0	199	199
Total		209,104	180,246	75,582	464,932
Counties					
Upper Tiers		0	0	60	60
Cities	100,000 or greater	37,035	19,661	11,497	68,193
	50 to 100,000	13,583	16,742	5,733	36,058
	less than 50,000	24,508	19,640	5,731	49,879
Separated towns		1,035	1,666	778	3,479
Towns	10,000 or greater	9,617	5,870	2,008	17,495
	5,000 to 10,000	8,035	8,060	2,285	18,380
	2,500 to 5,000	7,157	7,597	2,017	16,771
	less than 2,500	2,015	1,653	536	4,204
Villages	2,500 or greater	1,059	328	184	1,571
	less than 2,500	6,279	7,758	2,185	16,222
Townships	10,000 or greater	4,506	4,401	2,113	11,020
	5,000 to 10,000	842	4,076	3,064	7,982
	2,500 to 5,000	1,458	3,528	3,578	8,564
	less than 2,500	374	700	2,970	4,044
Total		117,503	101,680	44,739	263,922
Districts					
Cities	100,000 or greater	5,803	5,833	2,583	14,219
	50 to 100,000	9,959	5,711	2,524	18,194
	less than 50,000	2,246	2,703	932	5,881
Towns	10,000 or greater	3,478	1,767	933	6,178
	5,000 to 10,000	4,828	3,728	1,948	10,504
	2,500 to 5,000	1,621	1,291	468	3,380
	less than 2,500	1,111	1,025	499	2,635
Villages		133	105	104	342
Townships	2,500 or greater	1,124	1,066	750	2,940
	less than 2,500	2,043	2,120	1,765	5,928
Dev. Area Boards		84	119	100	303
Imp. Districts		304	131	70	505
Total		32,734	25,599	12,676	71,009
PROVINCIAL TOTAL		494,922	414,528	228,535	1,137,985

Revenue Fund Expenditures by Function

Table 6
(Cont.)

		Health and Social Services				
		Public Health	General Assistance	Elderly Assistance	Assistance to Children	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper Tier		39,271	202,499	84,924	111,107	437,801
Cities		53,008	0	560	4	53,572
Boroughs		1,583	0	0	12	1,595
Total		93,862	202,499	85,484	111,123	492,968
Regions						
Upper Tiers		86,487	215,118	101,655	98,976	502,236
Cities	100,000 or greater	3,834	1,464	5,630	2,144	13,072
	50 to 100,000	1,714	166	422	646	2,948
	less than 50,000	607	23	183	143	956
Towns	25,000 or greater	542	133	236	274	1,185
	10 to 25,000	1,419	9	167	3	1,598
	5,000 to 10,000	167	0	10	0	177
	less than 5,000	17	0	3	0	20
Villages		0	0	0	0	0
Townships	10,000 or greater	190	2	9	13	214
	5,000 to 10,000	176	17	7	12	212
	2,500 to 5,000	21	0	0	0	21
	less than 2,500	5	0	0	0	5
Total		95,179	216,932	108,322	102,211	522,644
Counties						
Upper Tiers		35,779	54,958	86,162	30,550	207,449
Cities	100,000 or greater	10,043	46,574	11,536	11,455	79,608
	50 to 100,000	7,121	18,985	18,714	8,417	53,237
	less than 50,000	3,571	15,304	4,947	7,880	31,702
Separated towns		277	1,300	82	404	2,063
Towns	10,000 or greater	264	21	68	618	971
	5,000 to 10,000	811	600	131	516	2,058
	2,500 to 5,000	748	38	27	805	1,618
	less than 2,500	196	54	12	51	313
Villages	2,500 or greater	12	51	0	38	101
	less than 2,500	484	554	18	45	1,101
Townships	10,000 or greater	8	386	6	0	400
	5,000 to 10,000	199	595	30	204	1,028
	2,500 to 5,000	587	1,129	24	129	1,869
	less than 2,500	1,004	1,827	11	61	2,903
Total		61,104	142,376	121,768	61,173	386,421
Districts						
Cities	100,000 or greater	3,236	7,815	13,265	4,818	29,134
	50 to 100,000	5,023	14,591	11,500	4,214	35,328
	less than 50,000	2,316	2,559	4,135	1,630	10,640
Towns	10,000 or greater	1,413	4,625	5,186	4,035	15,259
	5,000 to 10,000	3,950	3,218	10,626	5,719	23,513
	2,500 to 5,000	338	736	250	2,311	3,635
	less than 2,500	296	536	1,677	1,907	4,416
Villages		55	74	34	2	165
Townships	2,500 or greater	421	528	4,110	62	5,121
	less than 2,500	1,458	2,263	1,295	529	5,545
Dev. Area Boards		0	0	0	0	0
Imp. Districts		57	98	52	149	356
Total		18,563	37,043	52,130	25,376	133,112
PROVINCIAL TOTAL		268,708	598,850	367,704	299,883	1,535,145

Revenue Fund Expenditures by Function

Table 6
(Cont.)

		Recreation and Cultural Services		
		Parks and Recreation	Libraries	Total
		$000	$000	$000
Metropolitan Toronto				
Upper Tier		61,689	50,966	112,655
Cities		128,924	71,566	200,490
Boroughs		4,957	2,374	7,331
Total		195,570	124,906	320,476
Regions				
Upper Tiers		296	6,362	6,658
Cities	100,000 or greater	108,403	54,124	162,527
	50 to 100,000	30,886	8,991	39,877
	less than 50,000	10,279	3,371	13,650
Towns	25,000 or greater	31,652	12,033	43,685
	10 to 25,000	14,794	5,000	19,794
	5,000 to 10,000	3,408	631	4,039
	less than 5,000	323	29	352
Villages		53	60	113
Townships	10,000 or greater	7,503	1,520	9,023
	5,000 to 10,000	4,317	740	5,057
	2,500 to 5,000	609	61	670
	less than 2,500	332	33	365
Total		212,855	92,955	305,810
Counties				
Upper Tiers		836	9,929	10,765
Cities	100,000 or greater	23,019	15,547	38,566
	50 to 100,000	20,470	8,271	28,741
	less than 50,000	20,191	8,680	28,871
Separated towns		1,503	597	2,100
Towns	10,000 or greater	6,030	1,675	7,705
	5,000 to 10,000	9,231	1,587	10,818
	2,500 to 5,000	7,122	940	8,062
	less than 2,500	2,547	244	2,791
Villages	2,500 or greater	862	98	960
	less than 2,500	9,537	1,060	10,597
Townships	10,000 or greater	4,783	383	5,166
	5,000 to 10,000	5,404	767	6,171
	2,500 to 5,000	6,603	996	7,599
	less than 2,500	5,621	1,120	6,741
Total		123,759	51,894	175,653
Districts				
Cities	100,000 or greater	10,401	3,841	14,242
	50 to 100,000	7,794	2,610	10,404
	less than 50,000	3,248	990	4,238
Towns	10,000 or greater	3,253	580	3,833
	5,000 to 10,000	5,583	1,507	7,090
	2,500 to 5,000	2,322	389	2,711
	less than 2,500	2,152	388	2,540
Villages		332	63	395
Townships	2,500 or greater	3,097	575	3,672
	less than 2,500	7,716	1,263	8,979
Dev. Area Boards		137	10	147
Imp. Districts		503	90	593
Total		46,538	12,306	58,844
PROVINCIAL TOTAL		578,722	282,061	860,783

Revenue Fund Expenditures by Function

Table 6 (Concluded)

		Planning and Development	Total Expenditures	In-Year Surplus (Deficit)
		$000	$000	$000
Metropolitan Toronto				
Upper Tier		9,419	1,710,960	3,107
Cities		28,957	896,560	4,671
Boroughs		420	30,369	(271)
Total		38,796	2,637,889	7,507
Regions				
Upper Tiers		26,036	1,497,091	(1,592)
Cities	100,000 or greater	28,330	684,068	8,679
	50 to 100,000	7,665	198,017	84
	less than 50,000	2,794	76,019	(628)
Towns	25,000 or greater	5,525	176,505	1,354
	10 to 25,000	4,471	83,438	561
	5,000 to 10,000	607	17,290	(63)
	less than 5,000	0	1,014	25
Villages		63	1,422	(43)
Townships	10,000 or greater	2,958	46,727	309
	5,000 to 10,000	3,240	30,433	(198)
	2,500 to 5,000	124	5,176	192
	less than 2,500	68	2,218	162
Total		81,881	2,819,418	8,842
Counties				
Upper Tiers		6,090	331,607	1,653
Cities	100,000 or greater	7,872	371,022	2,146
	50 to 100,000	7,064	249,121	3,714
	less than 50,000	7,814	239,998	1,187
Separated towns		457	15,856	229
Towns	10,000 or greater	1,609	59,319	(338)
	5,000 to 10,000	1,957	67,269	1,192
	2,500 to 5,000	1,180	55,546	1,156
	less than 2,500	242	14,907	6
Villages	2,500 or greater	64	4,981	267
	less than 2,500	936	54,312	371
Townships	10,000 or greater	1,919	40,713	487
	5,000 to 10,000	6,386	61,382	772
	2,500 to 5,000	13,140	100,350	139
	less than 2,500	14,736	105,208	1,408
Total		71,466	1,771,591	14,389
Districts				
Cities	100,000 or greater	3,086	117,039	(832)
	50 to 100,000	2,477	126,036	1,885
	less than 50,000	816	39,930	289
Towns	10,000 or greater	2,466	43,064	215
	5,000 to 10,000	1,659	69,866	798
	2,500 to 5,000	224	16,801	114
	less than 2,500	458	15,863	0
Villages		30	2,170	56
Townships	2,500 or greater	553	23,392	(120)
	less than 2,500	3,133	58,325	1,440
Dev. Area Boards		6	1,387	22
Imp. Districts		26	3,392	(12)
Total		14,934	517,265	3,855
PROVINCIAL TOTAL		207,077	7,746,163	34,593

Revenue Fund Expenditures by Object

Table 7

		Salaries, Wages and Benefits	Materials, Supplies, Services, etc.	External Transfers	Debt Charges
		$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier		897,960	337,865	238,116	118,458
Cities		542,939	200,007	5,129	74,070
Boroughs		20,379	6,184	1	2,864
Total		1,461,278	544,056	243,246	195,392
Regions					
Upper Tiers		612,227	388,419	220,769	130,243
Cities	100,000 or greater	385,395	186,917	(4,450)	47,318
	50 to 100,000	101,413	55,434	739	14,935
	less than 50,000	37,212	22,808	65	7,458
Towns	25,000 or greater	85,082	58,303	878	7,406
	10 to 25,000	35,165	30,850	71	5,454
	5,000 to 10,000	7,299	6,771	(492)	448
	less than 5,000	488	358	(8)	57
Villages		326	892	0	92
Townships	10,000 or greater	16,334	19,300	355	2,032
	5,000 to 10,000	10,003	11,548	156	2,994
	2,500 to 5,000	1,789	2,749	(297)	41
	less than 2,500	1,166	1,191	(309)	11
Total		1,293,899	785,540	217,477	218,489
Counties					
Upper Tiers		147,535	95,431	61,530	2,114
Cities	100,000 or greater	185,566	83,893	49,314	38,146
	50 to 100,000	126,252	57,901	28,754	18,630
	less than 50,000	101,285	64,841	25,445	23,614
Separated towns		6,526	5,037	1,505	496
Towns	10,000 or greater	25,251	18,522	151	7,315
	5,000 to 10,000	27,978	23,265	(1,422)	6,163
	2,500 to 5,000	22,175	21,528	(1,394)	4,773
	less than 2,500	5,496	7,249	(456)	652
Villages	2,500 or greater	1,728	1,998	(95)	254
	less than 2,500	14,988	28,221	(1,211)	2,609
Townships	10,000 or greater	14,526	14,557	682	5,055
	5,000 to 10,000	16,678	27,018	638	5,687
	2,500 to 5,000	26,813	43,425	2,623	12,281
	less than 2,500	28,062	46,068	3,160	13,840
Total		750,859	538,954	169,224	141,629
Districts					
Cities	100,000 or greater	62,840	22,980	11,445	7,024
	50 to 100,000	63,052	24,706	19,805	10,783
	less than 50,000	20,903	8,650	4,514	3,533
Towns	10,000 or greater	20,235	11,769	5,325	2,623
	5,000 to 10,000	33,054	19,855	5,004	2,714
	2,500 to 5,000	6,046	5,378	2,654	445
	less than 2,500	5,667	5,847	2,198	346
Villages		583	1,208	56	70
Townships	2,500 or greater	11,244	8,467	801	488
	less than 2,500	19,435	24,415	3,758	2,062
Dev. Area Boards		504	835	0	20
Imp. Districts		1,155	1,231	165	81
Total		244,718	135,341	55,725	30,189
PROVINCIAL TOTAL		3,750,754	2,003,891	685,672	585,699

Revenue Fund Expenditures by Object

Table 7
(Concluded)

		Transfers To Own Funds	Total Expenditures	In-Year Surplus (Deficit)
		$000	$000	$000
Metropolitan Toronto				
Upper Tier		118,561	1,710,960	3,107
Cities		74,415	896,560	4,671
Boroughs		940	30,369	(271)
Total		193,916	2,637,889	7,507
Regions				
Upper Tiers		144,025	1,495,683	(1,592)
Cities	100,000 or greater	66,645	684,068	8,679
	50 to 100,000	25,497	198,017	84
	less than 50,000	8,476	76,019	(628)
Towns	25,000 or greater	24,835	176,505	1,354
	10 to 25,000	11,898	83,438	561
	5,000 to 10,000	3,265	17,290	(63)
	less than 5,000	119	1,014	25
Villages		113	1,422	(43)
Townships	10,000 or greater	8,706	46,727	309
	5,000 to 10,000	5,732	30,433	(198)
	2,500 to 5,000	893	5,176	192
	less than 2,500	159	2,218	162
Total		300,363	2,818,010	8,842
Counties				
Upper Tiers		24,998	331,607	1,653
Cities	100,000 or greater	14,103	371,022	2,146
	50 to 100,000	17,584	249,121	3,714
	less than 50,000	24,813	239,998	1,187
Separated towns		2,292	15,856	229
Towns	10,000 or greater	8,080	59,319	(338)
	5,000 to 10,000	11,286	67,269	1,192
	2,500 to 5,000	8,464	55,546	1,156
	less than 2,500	1,966	14,907	6
Villages	2,500 or greater	1,096	4,981	267
	less than 2,500	9,687	54,312	371
Townships	10,000 or greater	5,840	40,713	487
	5,000 to 10,000	11,362	61,382	772
	2,500 to 5,000	15,220	100,350	139
	less than 2,500	14,077	105,208	1,408
Total		170,868	1,771,591	14,389
Districts				
Cities	100,000 or greater	12,750	117,039	(832)
	50 to 100,000	7,690	126,036	1,885
	less than 50,000	2,330	39,930	289
Towns	10,000 or greater	3,111	43,064	215
	5,000 to 10,000	9,239	69,866	798
	2,500 to 5,000	2,278	16,801	114
	less than 2,500	1,805	15,863	0
Villages		254	2,170	56
Townships	2,500 or greater	2,392	23,392	(120)
	less than 2,500	8,649	58,325	1,440
Dev. Area Boards		28	1,387	22
Imp. Districts		759	3,392	(12)
Total		51,285	517,265	3,855
PROVINCIAL TOTAL		716,432	7,744,755	34,593

Capital Fund Revenues Table 8

		Transfers from Own Funds		
		Revenue Fund	Reserves and Reserve Funds	Total
		$000	$000	$000
Metropolitan Toronto				
Upper Tier		62,682	2,275	64,957
Cities		29,184	33,346	62,530
Boroughs		165	821	986
Total		92,031	36,442	128,473
Regions				
Upper Tiers		65,610	78,765	144,375
Cities	100,000 or greater	11,140	84,479	95,619
	50 to 100,000	7,104	24,706	31,810
	less than 50,000	3,564	4,825	8,389
Towns	25,000 or greater	13,048	29,061	42,109
	10 to 25,000	6,696	7,311	14,007
	5,000 to 10,000	1,971	752	2,723
	less than 5,000	86	73	159
Villages		53	0	53
Townships	10,000 or greater	5,741	3,206	8,947
	5,000 to 10,000	3,555	951	4,506
	2,500 to 5,000	627	61	688
	less than 2,500	90	153	243
Total		119,285	234,343	353,628
Counties				
Upper Tiers		18,286	3,577	21,863
Cities	100,000 or greater	5,642	4,582	10,224
	50 to 100,000	9,721	4,906	14,627
	less than 50,000	15,231	9,675	24,906
Separated towns		1,494	691	2,185
Towns	10,000 or greater	5,754	1,572	7,326
	5,000 to 10,000	6,757	2,641	9,398
	2,500 to 5,000	6,135	1,632	7,767
	less than 2,500	1,381	742	2,123
Villages	2,500 or greater	782	41	823
	less than 2,500	6,482	1,565	8,047
Townships	10,000 or greater	3,084	1,015	4,099
	5,000 to 10,000	6,622	1,708	8,330
	2,500 to 5,000	10,004	1,870	11,874
	less than 2,500	8,441	1,264	9,705
Total		105,816	37,481	143,297
Districts				
Cities	100,000 or greater	6,027	3,341	9,368
	50 to 100,000	4,502	2,511	7,013
	less than 50,000	1,080	783	1,863
Towns	10,000 or greater	2,777	494	3,271
	5,000 to 10,000	6,530	2,054	8,584
	2,500 to 5,000	1,891	10	1,901
	less than 2,500	1,394	288	1,682
Villages		111	43	154
Townships	2,500 or greater	1,708	448	2,156
	less than 2,500	5,562	1,020	6,582
Dev. Area Boards		28	0	28
Imp. Districts		461	13	474
Total		32,071	11,005	43,076
PROVINCIAL TOTAL		349,203	319,271	668,474

Capital Fund Revenues **Table 8 (Cont.)**

		Long-Term Borrowing			
		Own Purposes	Unconsolidated Local Boards	Individuals	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier		18,901	0	0	18,901
Cities		28,580	0	0	28,580
Boroughs		2,640	0	0	2,640
Total		50,121	0	0	50,121
Regions					
Upper Tiers		73,386	16,363	0	89,749
Cities	100,000 or greater	20,632	1,500	17	22,149
	50 to 100,000	2,601	501	50	3,152
	less than 50,000	3,749	600	113	4,462
Towns	25,000 or greater	978	0	107	1,085
	10 to 25,000	961	0	402	1,363
	5,000 to 10,000	0	0	0	0
	less than 5,000	0	0	0	0
Villages		0	0	0	0
Townships	10,000 or greater	545	0	629	1,174
	5,000 to 10,000	505	0	1,746	2,251
	2,500 to 5,000	0	0	0	0
	less than 2,500	0	0	0	0
Total		103,357	18,964	3,064	125,385
Counties					
Upper Tiers		821	0	0	821
Cities	100,000 or greater	14,892	0	0	14,892
	50 to 100,000	12,517	129	0	12,646
	less than 50,000	7,201	0	0	7,201
Separated towns		418	0	0	418
Towns	10,000 or greater	4,303	0	20	4,323
	5,000 to 10,000	2,236	0	0	2,236
	2,500 to 5,000	1,985	0	8	1,993
	less than 2,500	54	0	0	54
Villages	2,500 or greater	50	0	0	50
	less than 2,500	1,103	125	7	1,235
Townships	10,000 or greater	225	0	535	760
	5,000 to 10,000	1,596	0	2,800	4,396
	2,500 to 5,000	1,537	9	6,797	8,343
	less than 2,500	849	35	9,765	10,649
Total		49,787	298	19,932	70,017
Districts					
Cities	100,000 or greater	1,059	0	0	1,059
	50 to 100,000	10,905	0	17	10,922
	less than 50,000	3,053	0	14	3,067
Towns	10,000 or greater	0	0	0	0
	5,000 to 10,000	3,471	0	0	3,471
	2,500 to 5,000	0	0	0	0
	less than 2,500	0	0	0	0
Villages		64	0	0	64
Townships	2,500 or greater	736	0	67	803
	less than 2,500	1,369	110	643	2,122
Dev. Area Boards		73	0	0	73
Imp. Districts		0	0	0	0
Total		20,730	110	741	21,581
PROVINCIAL TOTAL		223,995	19,372	23,737	267,104

Capital Fund Revenues

Table 8
(Concluded)

		Ontario Grants	Other Sources	Total Revenues
		$000	$000	$000
Metropolitan Toronto				
Upper Tier		123,773	28,058	235,689
Cities		25,873	23,530	140,514
Boroughs		1,854	1,061	6,542
Total		151,500	52,649	382,745
Regions				
Upper Tiers		93,960	34,705	362,789
Cities	100,000 or greater	28,040	13,344	159,153
	50 to 100,000	5,848	4,073	44,883
	less than 50,000	3,734	2,594	19,179
Towns	25,000 or greater	14,684	20,270	78,147
	10 to 25,000	6,327	2,911	24,608
	5,000 to 10,000	1,239	729	4,690
	less than 5,000	18	30	208
Villages		0	0	53
Townships	10,000 or greater	3,313	746	14,179
	5,000 to 10,000	5,625	1,576	13,958
	2,500 to 5,000	369	10	1,068
	less than 2,500	58	3	305
Total		163,215	80,991	723,220
Counties				
Upper Tiers		36,864	2,521	62,100
Cities	100,000 or greater	10,086	3,409	38,610
	50 to 100,000	9,103	4,278	40,654
	less than 50,000	18,984	5,465	56,556
Separated towns		1,148	0	3,751
Towns	10,000 or greater	4,566	759	16,974
	5,000 to 10,000	10,280	1,172	23,085
	2,500 to 5,000	4,469	1,441	15,670
	less than 2,500	2,232	519	4,927
Villages	2,500 or greater	195	570	1,638
	less than 2,500	12,280	2,148	23,755
Townships	10,000 or greater	1,999	972	8,043
	5,000 to 10,000	10,113	5,911	28,751
	2,500 to 5,000	18,136	4,471	42,811
	less than 2,500	14,176	5,253	39,783
Total		154,631	38,889	407,108
Districts				
Cities	100,000 or greater	6,571	5,415	22,412
	50 to 100,000	15,189	8,201	41,325
	less than 50,000	6,747	359	12,036
Towns	10,000 or greater	1,323	366	4,960
	5,000 to 10,000	10,333	1,924	24,312
	2,500 to 5,000	2,749	1,520	6,170
	less than 2,500	2,397	343	4,421
Villages		496	33	748
Townships	2,500 or greater	5,317	1,999	10,275
	less than 2,500	13,569	6,912	29,205
Dev. Area Boards		729	369	1,199
Imp. Districts		1,183	98	1,755
Total		66,603	27,539	158,818
PROVINCIAL TOTAL		535,949	200,068	1,671,891

Capital Fund Expenditures and Transfers

Table 9

		General Government	Protection to Persons and Property	Transportation Services		
				Roads	Transit	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper Tier		694	10,719	33,762	125,514	159,276
Cities		12,839	3,188	47,793	0	47,793
Boroughs		741	125	2,350	0	2,350
Total		14,274	14,032	83,905	125,514	209,419
Regions						
Upper Tiers		17,167	8,405	89,224	63,733	152,957
Cities	100,000 or greater	10,833	8,027	58,466	2,977	61,443
	50 to 100,000	1,752	1,375	14,565	638	15,203
	less than 50,000	1,957	2,306	7,021	1	7,022
Towns	25,000 or greater	5,357	1,657	26,435	1,382	27,817
	10 to 25,000	1,491	1,602	10,230	1	10,231
	5,000 to 10,000	92	155	2,041	0	2,041
	less than 5,000	3	9	138	0	138
Villages		53	0	0	0	0
Townships	10,000 or greater	635	805	7,201	0	7,201
	5,000 to 10,000	282	568	4,528	0	4,528
	2,500 to 5,000	65	99	759	0	759
	less than 2,500	10	91	93	0	93
Total		39,697	25,099	220,701	68,732	289,433
Counties						
Upper Tiers		1,808	36	51,116	0	51,116
Cities	100,000 or greater	258	634	14,455	1,359	15,814
	50 to 100,000	2,081	1,605	13,355	813	14,168
	less than 50,000	5,221	2,491	15,672	790	16,462
Separated towns		119	745	1,497	0	1,497
Towns	10,000 or greater	1,830	504	4,792	33	4,825
	5,000 to 10,000	1,491	708	6,299	0	6,299
	2,500 to 5,000	1,501	1,432	4,992	0	4,992
	less than 2,500	842	229	1,547	0	1,547
Villages	2,500 or greater	98	134	351	0	351
	less than 2,500	714	1,230	7,046	0	7,046
Townships	10,000 or greater	515	575	2,137	0	2,137
	5,000 to 10,000	992	1,518	11,204	0	11,204
	2,500 to 5,000	1,455	1,301	15,333	14	15,347
	less than 2,500	1,112	564	18,923	0	18,923
Total		20,037	13,706	168,719	3,009	171,728
Districts						
Cities	100,000 or greater	328	845	9,433	45	9,478
	50 to 100,000	1,220	1,131	4,124	1,190	5,314
	less than 50,000	229	146	1,578	78	1,656
Towns	10,000 or greater	35	220	2,179	455	2,634
	5,000 to 10,000	954	1,238	8,089	5	8,094
	2,500 to 5,000	110	50	3,005	0	3,005
	less than 2,500	152	154	2,062	0	2,062
Villages		43	22	576	0	576
Townships	2,500 or greater	140	299	2,714	0	2,714
	less than 2,500	744	578	8,355	0	8,355
Dev. Area Boards		0	11	16	0	16
Imp. Districts		66	175	123	0	123
Total		4,021	4,869	42,254	1,773	44,027
PROVINCIAL TOTAL		78,029	57,706	515,579	199,028	714,607

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

		Environmental Services				
		Sewers	Water	Solid Waste	Total	Public Health
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper Tier		22,252	7,340	16,294	45,886	3,942
Cities		27,873	6,242	2,149	36,264	415
Boroughs		2,173	0	0	2,173	41
Total		52,298	13,582	18,443	84,323	4,398
Regions						
Upper Tiers		59,092	39,879	4,910	103,881	19,229
Cities	100,000 or greater	13,757	1,779	72	15,608	427
	50 to 100,000	8,178	1,755	303	10,236	62
	less than 50,000	2,189	534	63	2,786	29
Towns	25,000 or greater	18,455	537	76	19,068	24
	10 to 25,000	1,797	1,319	509	3,625	107
	5,000 to 10,000	56	0	5	61	4
	less than 5,000	0	0	0	0	0
Villages		0	0	0	0	0
Townships	10,000greater	396	498	28	922	145
	5,000 to 10,000	1,419	124	1	1,544	1
	2,500 to 5,000	34	0	0	34	0
	less than 2,500	0	0	77	77	0
Total		105,373	46,425	6,044	157,842	20,028
Counties						
Upper Tiers		0	0	3	3	1,720
Cities	100,000 or greater	8,608	5,165	519	14,292	77
	50 to 100,000	4,879	4,131	701	9,711	124
	less than 50,000	10,782	4,972	655	16,409	1,211
Separated towns		197	376	94	667	2
Towns	10,000 or greater	7,891	787	0	8,678	8
	5,000 to 10,000	7,104	2,875	397	10,376	94
	2,500 to 5,000	2,657	2,457	272	5,386	5
	less than 2,500	1,489	375	37	1,901	19
Villages	2,500 or greater	84	12	0	96	0
	less than 2,500	5,555	5,340	130	11,025	218
Townships	10,000 or greater	1,387	1,405	87	2,879	0
	5,000 to 10,000	5,219	2,052	300	7,571	109
	2,500 to 5,000	9,933	988	357	11,278	51
	less than 2,500	242	351	275	868	104
Total		66,027	31,286	3,827	101,140	3,742
Districts						
Cities	100,000 or greater	982	1,307	108	2,397	346
	50 to 100,000	17,045	11,662	68	28,775	572
	less than 50,000	437	7,313	0	7,750	52
Towns	10,000 or greater	591	44	0	635	3
	5,000 to 10,000	3,978	473	406	4,857	121
	2,500 to 5,000	1,037	217	0	1,254	6
	less than 2,500	486	493	47	1,026	113
Villages		0	2	0	2	0
Townships	2,500 or greater	3,578	931	41	4,550	5
	less than 2,500	2,232	4,516	115	6,863	200
Dev. Area Boards		171	392	0	563	0
Imp. Districts		1,091	164	5	1,260	8
Total		31,628	27,514	790	59,932	1,426
PROVINCIAL TOTAL		255,326	118,807	29,104	403,237	29,594

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

		Social Services	Recreational and Cultural Services	Planning and Development	Total Own Expenditures
		$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier		7,473	13,748	32	241,770
Cities		0	23,385	8,299	132,184
Boroughs		0	360	29	5,818
Total		7,473	37,493	8,360	379,772
Regions					
Upper Tiers		4,100	1,045	6,847	313,630
Cities	100,000 or greater	47	43,872	10,456	150,713
	50 to 100,000	28	8,326	4,215	41,198
	less than 50,000	132	1,552	1,757	17,540
Towns	25,000 or greater	361	17,521	3,607	75,412
	10 to 25,000	604	4,818	1,282	23,762
	5,000 to 10,000	0	1,702	558	4,613
	less than 5,000	0	65	0	216
Villages		0	0	0	53
Townships	10,000 or greater	5	1,720	1,339	12,773
	5,000 to 10,000	0	1,288	5,564	13,776
	2,500 to 5,000	0	99	2	1,059
	less than 2,500	0	36	0	307
Total		5,277	82,044	35,627	655,052
Counties					
Upper Tiers		6,702	814	159	62,357
Cities	100,000 or greater	181	6,225	1,930	39,411
	50 to 100,000	112	2,162	5,400	35,363
	less than 50,000	284	4,602	7,486	54,169
Separated towns		1	142	204	3,377
Towns	10,000 or greater	119	1,038	540	17,542
	5,000 to 10,000	40	2,163	507	21,678
	2,500 to 5,000	18	936	503	14,771
	less than 2,500	-41	474	200	5,172
Villages	2,500 or greater	0	171	0	849
	less than 2,500	15	3,269	205	23,743
Townships	10,000 or greater	0	698	525	7,448
	5,000 to 10,000	2	1,167	2,464	25,028
	2,500 to 5,000	0	2,339	6,540	38,311
	less than 2,500	31	1,874	7,008	30,485
Total		7,464	28,074	33,671	379,704
Districts					
Cities	100,000 or greater	169	7,942	1,041	22,545
	50 to 100,000	1,250	1,151	1,297	40,711
	less than 50,000	5	379	1,788	12,006
Towns	10,000 or greater	3	955	479	4,965
	5,000 to 10,000	5,627	1,194	827	22,911
	2,500 to 5,000	433	545	336	5,738
	less than 2,500	271	448	258	4,483
Villages		50	12	5	711
Townships	2,500 or greater	1,094	1,042	1,232	11,074
	less than 2,500	1,169	2,654	7,986	28,562
Dev. Area Boards		130	889	0	1,609
Imp. Districts		16	172	60	1,880
Total		10,217	17,383	15,309	157,195
PROVINCIAL TOTAL		30,431	164,994	92,967	1,571,723

Capital Fund Expenditures and Transfers **Table 9 (Cont.)**

		Transfers			
		Unconcolidated Local Boards	Individuals	Own Funds	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier		0	0	38	38
Cities		0	0	2,656	2,656
Boroughs		0	0	0	0
Total		0	0	2,694	2,694
Regions					
Upper Tiers		16,363	0	4,659	21,022
Cities	100,000 or greater	1,500	17	3,571	5,088
	50 to 100,000	501	50	2,896	3,447
	less than 50,000	600	113	308	1,021
Towns	25,000 or greater	0	107	1,997	2,104
	10 to 25,000	0	402	453	855
	5,000 to 10,000	0	0	203	203
	less than 5,000	0	0	0	0
Villages		0	0	0	0
Townships	10,000 or greater	0	629	212	841
	5,000 to 10,000	0	1,746	111	1,857
	2,500 to 5,000	0	0	0	0
	less than 2,500	0	0	0	0
Total		18,964	3,064	14,410	36,438
Counties					
Upper Tiers		0	0	0	0
Cities	100,000 or greater	0	0	2,005	2,005
	50 to 100,000	129	0	3,351	3,480
	less than 50,000	0	0	2,834	2,834
Separated towns		0	0	0	0
Towns	10,000 or greater	0	20	383	403
	5,000 to 10,000	0	0	1,191	1,191
	2,500 to 5,000	0	8	584	592
	less than 2,500	0	0	7	7
Villages	2,500 or greater	0	0	17	17
	less than 2,500	125	7	185	317
Townships	10,000 or greater	0	535	118	653
	5,000 to 10,000	0	2,800	278	3,078
	2,500 to 5,000	9	6,797	373	7,179
	less than 2,500	35	9,765	315	10,115
Total		298	19,932	11,641	31,871
Districts					
Cities	100,000 or greater	0	0	133	133
	50 to 100,000	0	17	0	17
	less than 50,000	0	14	25	39
Towns	10,000 or greater	0	0	190	190
	5,000 to 10,000	0	0	474	474
	2,500 to 5,000	0	0	0	0
	less than 2,500	0	0	18	18
Villages		0	0	0	0
Townships	2,500 or greater	0	67	34	101
	less than 2,500	110	643	210	963
Dev. Area Boards		0	0	0	0
Imp. Districts		0	0	3	3
Total		110	741	1,087	1,938
PROVINCIAL TOTAL		19,372	23,737	29,832	72,941

Capital Fund Expenditures and Transfers

Table 9
(Concluded)

		Total Applications	In-Year Balance
		$000	$000
Metropolitan Toronto			
Upper Tier		241,808	(6,119)
Cities		134,840	5,674
Boroughs		5,818	724
Total		382,466	279
Regions			
Upper Tiers		334,652	28,137
Cities	100,000 or greater	155,801	3,352
	50 to 100,000	44,645	238
	less than 50,000	18,561	618
Towns	25,000 or greater	77,516	631
	10 to 25,000	24,617	(9)
	5,000 to 10,000	4,816	(126)
	less than 5,000	216	(8)
Villages		53	0
Townships	10,000 or greater	13,614	565
	5,000 to 10,000	15,633	(1,675)
	2,500 to 5,000	1,059	9
	less than 2,500	307	(2)
Total		691,490	31,730
Counties			
Upper Tiers		62,357	(257)
Cities	100,000 or greater	41,416	(2,806)
	50 to 100,000	38,843	1,811
	less than 50,000	57,003	(447)
Separated towns		3,377	374
Towns	10,000 or greater	17,945	(971)
	5,000 to 10,000	22,869	216
	2,500 to 5,000	15,363	307
	less than 2,500	5,179	(252)
Villages	2,500 or greater	866	772
	less than 2,500	24,060	(305)
Townships	10,000 or greater	8,101	(58)
	5,000 to 10,000	28,106	645
	2,500 to 5,000	45,490	(2,679)
	less than 2,500	40,600	(817)
Total		411,575	(4,467)
Districts			
Cities	100,000 or greater	22,678	(266)
	50 to 100,000	40,728	597
	less than 50,000	12,045	(9)
Towns	10,000 or greater	5,155	(195)
	5,000 to 10,000	23,385	927
	2,500 to 5,000	5,738	432
	less than 2,500	4,501	(80)
Villages		711	37
Townships	2,500 or greater	11,175	(900)
	less than 2,500	29,525	(320)
Dev. Area Boards		1,609	(410)
Imp. Districts		1,883	(128)
Total		159,133	(315)
PROVINCIAL TOTAL		1,644,664	27,227

Year-End Position

Table 10

				Reserves and Reserve Funds		
		Revenue Fund Balance	Capital Fund Balance	Reserves	Reserve Funds	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper Tier		44,715	17,029	70,376	16,682	87,058
Cities		56,711	22,241	123,649	147,372	271,021
Boroughs		1,797	(243)	3,073	3,294	6,367
Total		103,223	39,027	197,098	167,348	364,446
Regions						
Upper Tiers		14,432	39,141	129,426	173,269	302,695
Cities	100,000 or greater	31,687	13,403	67,485	221,974	289,459
	50 to 100,000	9,046	(4,837)	11,361	67,443	78,804
	less than 50,000	4,384	(2.163)	11,504	20,387	31,891
Towns	25,000 or greater	14,749	1,640	26,801	89,117	115,918
	10 to 25,000	4,230	(2,319)	15,206	20,667	35,873
	5,000 to 10,000	449	(429)	4,159	1,252	5,411
	less than 5,000	56	1	215	32	247
Villages		121	(17)	87	70	157
Townships	10,000 or greater	2,529	(302)	13,130	5,757	18,887
	5,000 to 10,000	1,149	(3,658)	8,370	2,713	11,083
	2,500 to 5,000	239	3	672	829	1,501
	less than 2,500	217	6	342	455	797
Total		83,288	40,469	288,758	603,965	892,723
Counties						
Upper Tiers		7,935	(623)	17,610	4,665	22,275
Cities	100,000 or greater	5,913	(3,771)	8,593	36,497	45,090
	50 to 100,000	10,667	(997)	27,216	19,962	47,178
	less than 50,000	6,946	(12,899)	19,220	18,284	37,504
Separated towns		1,020	(31)	1,309	1,285	2,594
Towns	10,000 or greater	3,121	(2,528)	5,492	4,357	9,849
	5,000 to 10,000	4,349	(3,762)	8,442	10,300	18,742
	2,500 to 5,000	4,065	(1,604)	6,263	7,843	14,106
	less than 2,500	501	(691)	1,959	1,827	3,786
Villages	2,500 or greater	810	578	845	1,397	2,242
	less than 2,500	4,943	(1,697)	9,975	9,244	19,219
Townships	10,000 or greater	1,791	(2,381)	4,748	10,497	15,245
	5,000 to 10,000	4,277	(6,350)	15,781	7,210	22,991
	2,500 to 5,000	6,425	(9,700)	20,038	12,447	32,485
	less than 2,500	7,929	(5,131)	22,814	14,099	36,913
Total		70,692	(51,587)	170,305	159,914	330,219
Districts						
Cities	100,000 or greater	7,910	2,486	4,749	25,327	30,076
	50 to 100,000	5,222	(12,614)	7,645	6,737	14,382
	less than 50,000	218	760	703	5,982	6,685
Towns	10,000 or greater	1,226	(1,914)	3,210	2,119	5,329
	5,000 to 10,000	3,020	(2,218)	8,417	5,928	14,345
	2,500 to 5,000	518	111	2,080	1,795	3,875
	less than 2,500	614	(217)	1,585	2,525	4,110
Villages		149	(35)	705	536	1,241
Townships	2,500 or greater	604	(1,561)	2,332	2,088	4,420
	less than 2,500	1,969	(1,524)	11,044	12,107	23,151
Dev. Area Boards		(60)	(395)	31	95	126
Imp. Districts		40	(300)	412	1,192	1,604
Total		21,430	(17,421)	42,913	66,431	109,344
PROVINCIAL TOTAL		278,633	10,488	699,074	997,658	1,696,732

		Taxes Uncollected				
		Current Year	Previous Year	Prior Years	Total	Long-Term Debt Outstanding
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper Tier		0	0	0	0	485,246
Cities		67,850	15,110	17,697	100,657	218,613
Boroughs		1,938	218	358	2,514	9,257
Total		69,788	15,328	18,055	103,171	713,116
Regions						
Upper Tiers		0	0	0	0	741,877
Cities	100,000 or greater	32,380	11,479	2,590	46,449	255,192
	50 to 100,000	10,719	2,323	2,967	16,009	82,144
	less than 50,000	5,961	1,754	1,761	9,476	37,235
Towns	25,000 or greater	15,772	3,377	3,203	22,352	65,459
	10 to 25,000	8,894	2,482	1,971	13,347	30,558
	5,000 to 10,000	1,506	466	685	2,657	1,838
	less than 5,000	72	19	15	106	363
Villages		45	6	0	51	249
Townships	10,000 or greater	6,283	1,691	1,963	9,937	10,565
	5,000 to 10,000	3,817	1,168	1,199	6,184	13,959
	2,500 to 5,000	788	276	401	1,465	206
	less than 2,500	336	145	232	713	23
Total		86,573	25,186	16,987	128,746	1,239,668
Counties						
Upper Tiers		0	0	0	0	7,162
Cities	100,000 or greater	13,467	4,535	4,314	22,316	164,039
	50 to 100,000	7,811	2,593	2,528	12,932	112,829
	less than 50,000	8,257	2,617	2,622	13,496	128,647
Separated towns		772	202	268	1,242	2,344
Towns	10,000 or greater	3,291	1,123	964	5,378	38,354
	5,000 to 10,000	3,486	1,169	1,145	5,800	34,285
	2,500 to 5,000	2,763	891	987	4,641	28,180
	less than 2,500	807	235	269	1,311	3,713
Villages	2,500 or greater	246	58	77	381	1,238
	less than 2,500	3,060	1,102	1,105	5,267	15,121
Townships	10,000 or greater	3,135	910	932	4,977	31,296
	5,000 to 10,000	7,431	2,369	2,223	12,023	25,791
	2,500 to 5,000	12,758	3,894	4,142	20,794	58,328
	less than 2,500	10,833	3,661	3,699	18,193	66,147
Total		78,117	25,359	25,275	128,751	717,474
Districts						
Cities	100,000 or greater	2,790	909	343	4,042	47,738
	50 to 100,000	3,446	995	885	5,326	68,020
	less than 50,000	468	66	54	588	14,300
Towns	10,000 or greater	877	401	569	1,847	13,719
	5,000 to 10,000	2,468	1,008	502	3,978	15,234
	2,500 to 5,000	716	261	259	1,236	3,263
	less than 2,500	461	166	165	792	1,506
Villages		136	49	49	234	377
Townships	2,500 or greater	902	311	353	1,566	3,863
	less than 2,500	3,669	1,289	1,280	6,238	10,397
Dev. Area Boards		29	19	0	48	126
Imp. Districts		100	34	46	180	354
Total		16,062	5,508	4,505	26,075	178,897
PROVINCIAL TOTAL		250,540	71,381	64,822	386,743	2,849,155

Appendix D

Average Household Income by Type of
Municipality, 1977-1984

	1977	1978	1979	1980	1981	1982	1983	1984	1984/83	1983/82	1982/77 Annual
	$	$	$	$	$	$	$	$	%	%	%
Metro Toronto	24,200	26,200	28,200	32,100	35,000	38,800	41,000	44,000	7.3	5.7	9.9
Regions	21,900	23,600	25,400	28,900	33,800	38,200	40,400	43,000	6.4	5.8	11.9
County Cities	21,200	23,000	25,000	28,500	29,500	32,400	34,000	36,900	8.5	4.9	8.9
District Cities	20,400	22,900	24,800	28,300	32,000	34,700	36,100	37,800	4.7	4.0	11.3
Counties	17,400	19,100	20,600	23,300	25,400	28,200	29,800	31,800	6.7	5.7	10.2
Districts	18,100	19,600	21,100	24,000	27,400	29,500	31,500	33,700	7.0	6.8	10.3
Provincial Average	21,200	22,800	24,600	28,000	32,200	35,800	37,800	40,300	6.6	5.6	11.1

Appendix E

Classification of Municipal Services by Functional Category

General Government

General Government ● Members of council ● Officers, departments and administrative buildings primarily involved in general administration and whose expenses cannot readily be allocated to any other functions (chief administrative officer, clerk's department, treasury department, town hall, etc.) ● Expenditures which cannot be allocated to other specific functions ● Contributions to municipal hydro, gas and telephone utilities.

Protection to Persons and Property

Fire ● Fire-fighting forces (regular and volunteer) ● Fire halls ● Equipment ● Auxiliary sevices ● Fire prevention and inspections.

Police ● Police forces ● Offices ● Garages ● Lock-ups ● Equipment ● Police animals ● Boards of police commissioners.

Conservation ● Conservation Authorities.

Other ● Building and structural inspections ● Fence viewing ● Pest control ● Animal control ● By-law enforcement (where not a public health function) ● Licencing commissions ● Flood control and flood damage repairs.

Transportation

Road ● Repairs and maintenance of road surfaces, shoulders, roadsides, sidewalks and bridges ● Suburban roads commissions ● Surface drains and ditches ● Municipal portion of surface drainage projects carried out under the Drainage Act ● Child crossing patrols ● Pavement marking ● Traffic signals ● Traffic signs ● Railway crossing signals ● Winter control (salting, sanding and snow removal).

Transit ● Public transit commissions.

Other ● Municipal parking authorities ● Street lighting ● Municipal airport commissions ● Municipal landing strips and airports ● Municipal docks, harbours, marinas ● Contributions to harbour commissions.

Environmental Services

Sewer ● Sanitary sewers ● Storm sewers ● Sewage treatment plants ● Public washrooms (other than those in parks or community centres) ● Charges arising from service operating agreements with the Ministry of the Environment.

Water ● Waterworks systems ● Charges arising from service operating agreements with the Ministry of the Environment.

Solid Waste ● Collection of garbage and waste ● Disposal of garbage and waste (incinerators, dumps and sanitary land fills).

Health and Social Services

Public Health ● Health units ● Venereal disease control ● Communicable disease control (including immunization and vaccination) ● Grants to volunteer health organizations ● School dental care ● Disinfestation of premises ● Grants to public hospitals ● Contributions to municipally owned hospitals ● Municipal ambulance services ● Contributions to private ambulance services ● Cemetery boards ● Morgues ● Contributions to private cemeteries.

General Assistance ● Social services departments ● Welfare boards ● Homemaking and nursing services to incapacitated persons.

Elderly Assistance ● Homes for the aged ● Housing for elderly persons ● Home care ● Grants to volunteer organizations assisting the aged ● Grants under the Municipal Elderly Residents' Assistance Act ● Transit subsidies for elderly persons.

Children's Aid Societies ● Children's Aid Societies ● Grants to volunteer organizations assisting children.

Day Nurseries ● Municipal day nurseries ● Contributions to privately operated day nurseries.

Recreation and Cultural Services

Parks ● Boards of parks management ● Parks, playgrounds and amusement parks ● Community centres and halls ● Skating rinks ● Swimming pools ● Stadiums and arenas ● Grants to volunteer organizations ● Community and recreation programs.

Libraries ● Municipal library boards ● Contributions to zoos, theatres, auditoriums, concert halls, art galleries, museums and archives ● Historic sites ● Grants to volunteer organizations.

Planning and Development

Planning and Development ● Planning departments ● Planning boards ● Committees of adjustment ● Land division committees ● Industrial or development commissions and committees ● Industrial parks and land assembly for residential, commercial and industrial purposes ● Grants to boards of trade and chambers of commerce ● Business improvement areas ● Ontario Home Renewal Plan administration ● Reforestation projects ● Weed control and tree cutting ● Grants to agricultural societies ● Tile drainage carried out under the Tile Drainage Act ● Programs under the Shoreline Property Assistance Act.